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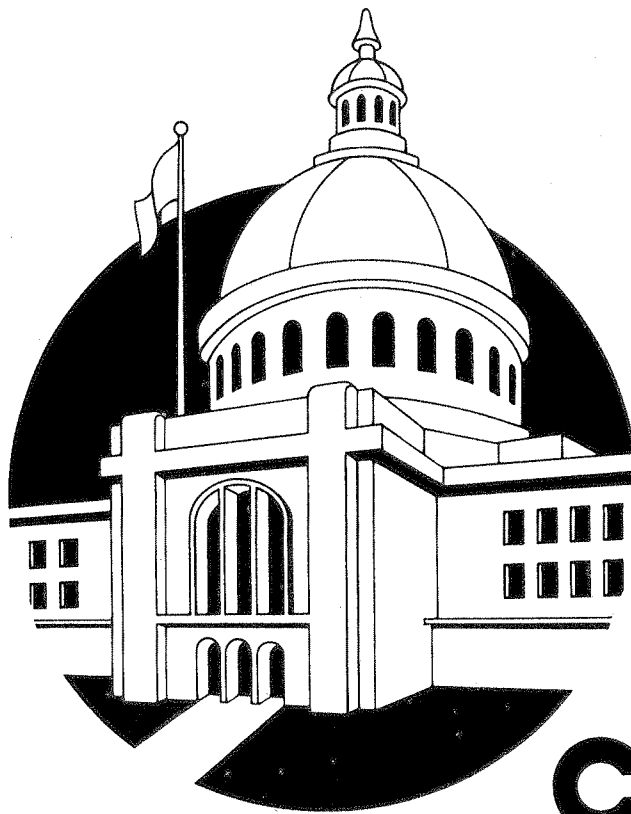
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Volume 6  
Topical Studies

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Number 5

# Graphic Summary



**1982  
Census  
of Governments**

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The publications  
from the 1982 Census of  
Governments are dedicated  
to the memory of Shirley Kallek,  
Associate Director for Economic Fields.  
During her career at the Bureau of the  
Census (1955 to 1983), she continually  
directed efforts to improve  
the timeliness and accuracy of  
economic statistics.

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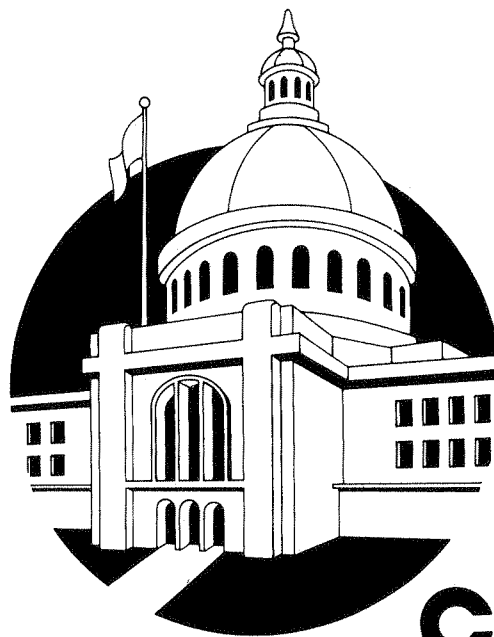
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# 1982 Census of Governments

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Issued August 1985



**U.S. Department of Commerce**  
**Malcolm Baldrige**, Secretary  
**Clarence J. Brown**, Deputy Secretary  
**Sidney Jones**, Under Secretary for  
Economic Affairs

**BUREAU OF THE CENSUS**  
**John G. Keane**,  
Director



**BUREAU OF THE CENSUS**  
**John G. Keane, Director**  
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**ACKNOWLEDGMENTS**—Diana M. Cull, Chief of the Governmental Organization and Special Projects Branch, directed the preparation of this report, under the general supervision of Alan R. Jones, Assistant Chief for Survey Operations. Dennis E. Gosier coordinated the preparation of graphs and text.

Valuable contributions to graphic development and the text were made by John L. Curry, Donna A. Hirsch, Dan Killingsworth, Lawrence R. MacDonald, David G. Patching, and Steve E. Young.

Corrine Davis coordinated the preparation of publication copy, assisted by Esther Fogwell and Ruth Samuels. The Publication Services Division contributed in design, editorial review, composition, and printing procurement.

Grateful acknowledgment is made to the thousands of State and local government officials who provide the data.

For information regarding data in this report, contact Diana M. Cull, Governments Division, Bureau of the Census, Washington, D.C. 20233 (301/763/2897).

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## INTRODUCTION

A census of governments is taken at 5-year intervals as required by law under title 13, United States Code, Section 161. The 1982 census, similar to those taken since 1957, covers four major subject fields shown in five sections in this report—Governmental Organization, Taxable Property Values, Public Employment, and Governmental Finances.

The compilation of graphs depicting data highlights of the 1982 Census of Governments primarily consists of graphs unique to the Graphic Summary. Explanatory text is included with the graphs. (Data from Volume 5, Local Government in Metropolitan Areas, are not shown; and volumes 7 and 8 are explanatory in nature.)

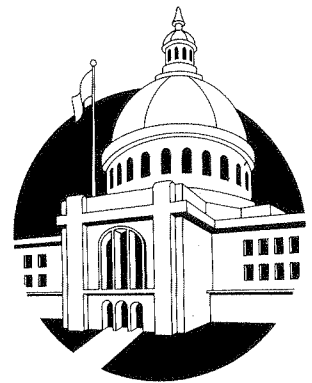
For fuller explanations of the data and the descriptive textual material, the reader is encouraged to consult the individual census publications, which are described on the inside back cover. Also, data from a few individual publications within each major section are not displayed graphically due to late publication dates.

It is hoped that this approach results in greater understanding of the major trends measured in the various phases of the census of governments. Reader suggestions and comments on the graphic presentations in this volume are welcome.



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# Section 1



# Governmental Organization

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## INTRODUCTION

The Governmental Organization Survey, the first of the four phases of the 1982 Census of Governments, identified 82,290 units of local government—3 percent more than for the 1977 census. In addition to national and State counts of counties, municipalities, and townships; counts were obtained of school districts and special districts—the more specialized units of government (see definitions).

The universe file generated from the governmental organization phase serves as the mail file for later phases of the census, and is used to draw the samples for the annual surveys conducted between censuses. Consequently, numerous criteria are used to ensure an accurate count of independent governments, which must possess all of the following attributes: (1) existence as an organized entity, (2) governmental character, and (3) substantial autonomy.

In addition to the official counts of local governments, tabulations of governments by State, type of government, size, and county location are also provided.

## LOCAL GOVERNMENTS BY TYPE

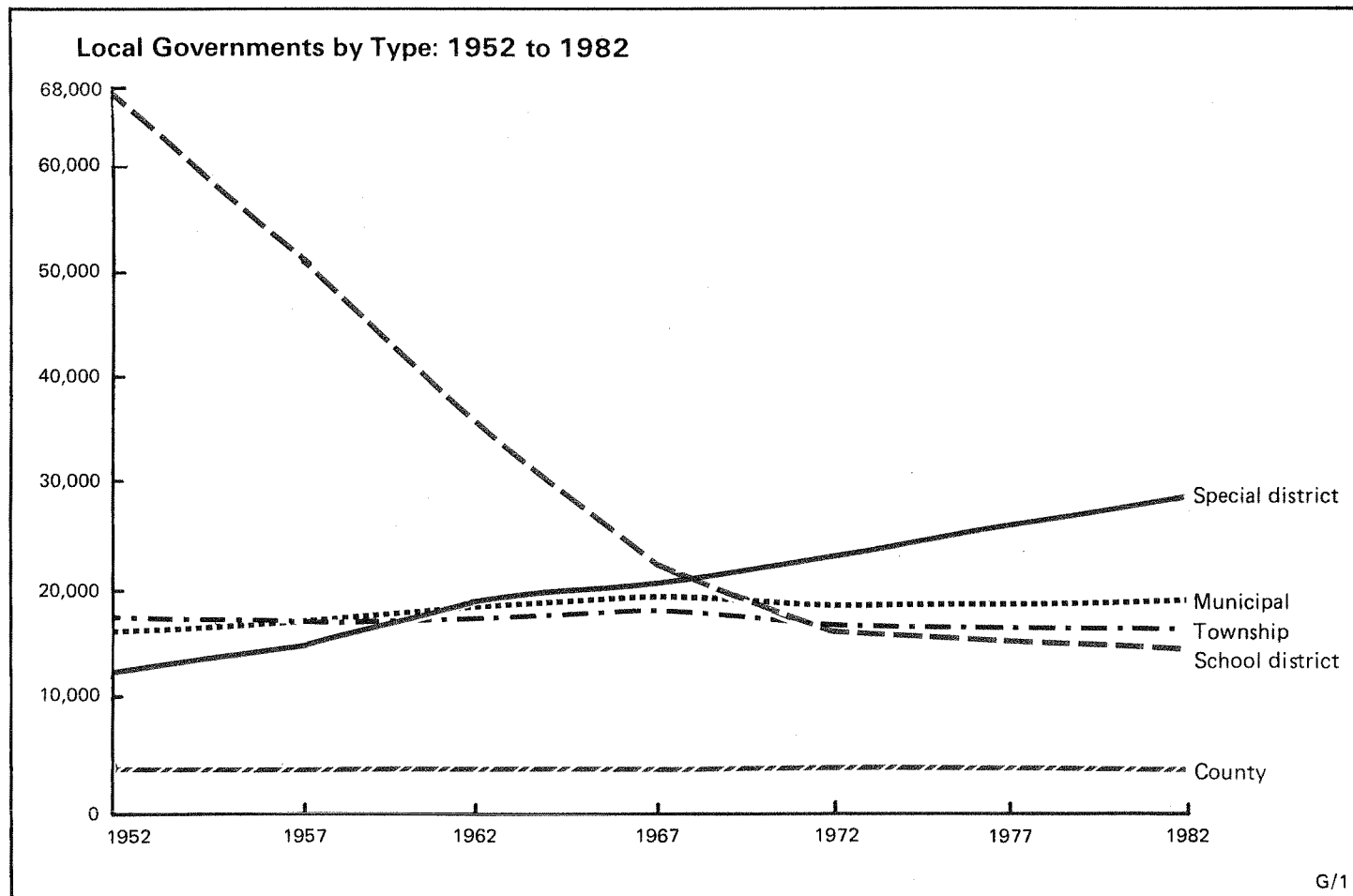
The number and types of local government have changed significantly over the past 30 years. Special district governments are now the most numerous type of local government, comprising 35 percent of all local governments in 1982—compared to 11 percent in 1952. The number of school district governments dropped dramatically, although the rate of decline has slowed considerably since 1972. In contrast to these limited purpose governments; the number of general purpose municipal, township, and county governments fluctuated little in the last 30 years.

The 1982 Census of Governments identified 82,290 units of local government—3 percent more than in 1977. The overall increase reflects a 10-percent rise in the number of special district governments. Municipalities increased by 214 to 19,076 units; townships declined by 88 to 16,734 units; and counties decreased by 1 to 3,041 units. School district governments recorded a small decline to 14,851 units.

## LOCAL GOVERNMENTS BY STATES

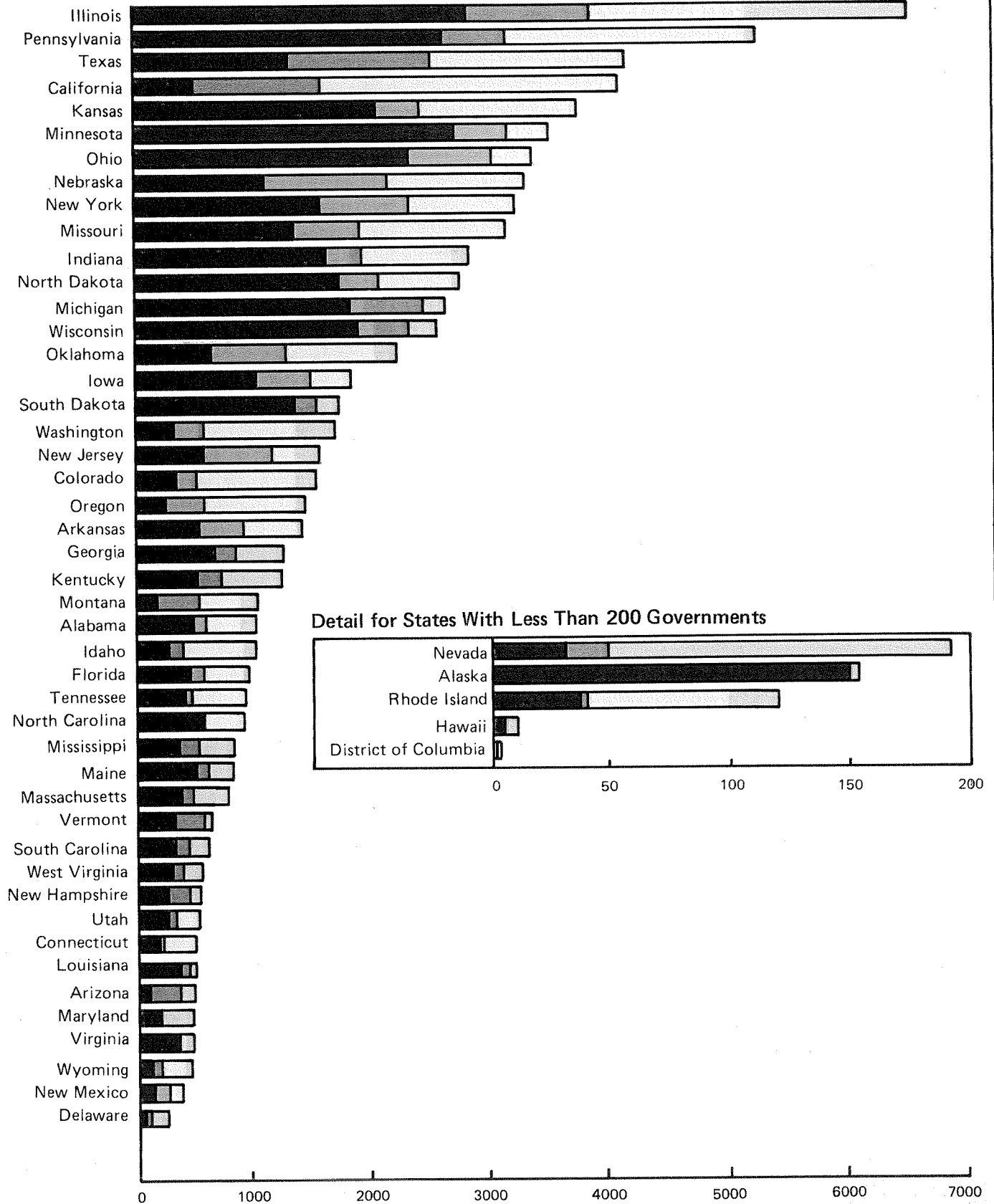
The average number of governmental units per State is 1,647. Ten States have more than 3,000 governments each and together account for nearly one-half (49 percent) of all governmental units in the Nation.

More than 50 percent of all local governments in the following 13 States are special districts: California, Colorado, Connecticut, Delaware, Hawaii, Idaho, Maryland, Nevada, Oregon, Rhode Island, Tennessee, Washington, and Wyoming.



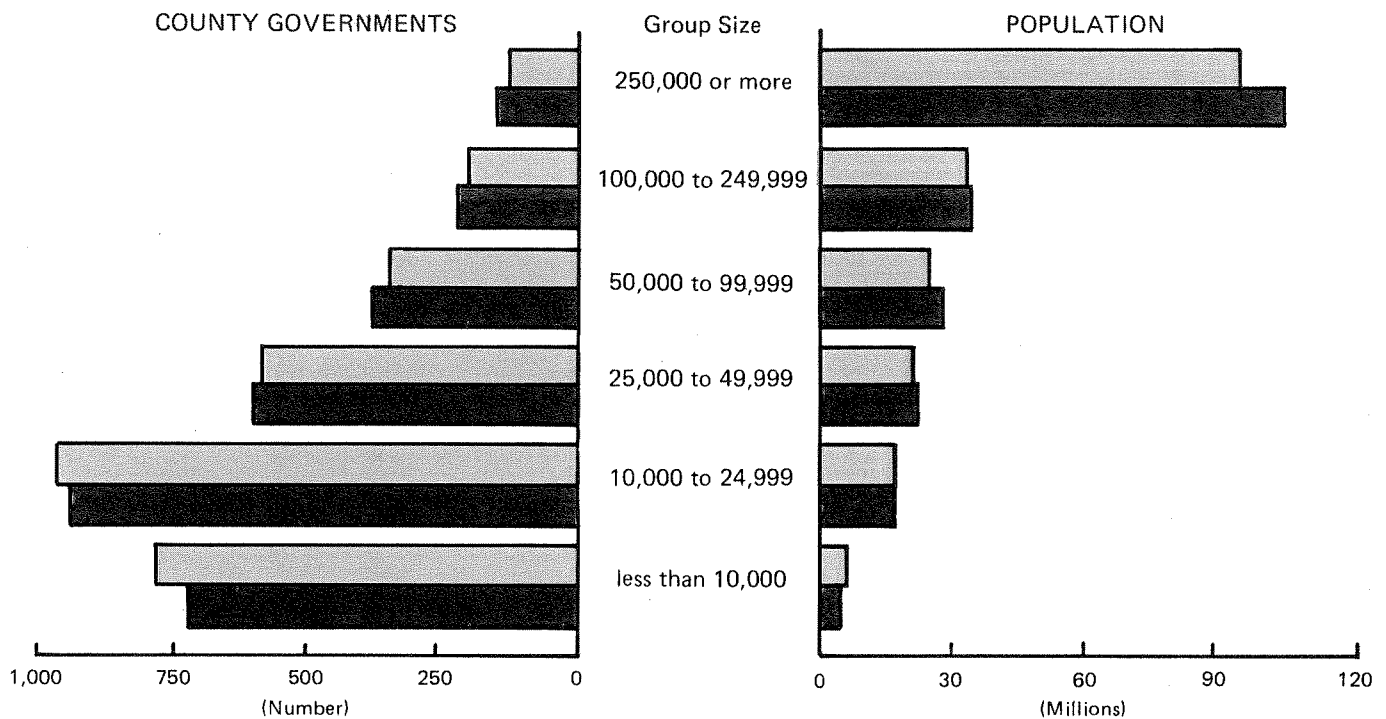
# Local Governments by States: 1982

County, municipal, and township governments  
 School district governments  
 Special district governments



### County Governments and Population by Size Group: 1977 and 1982

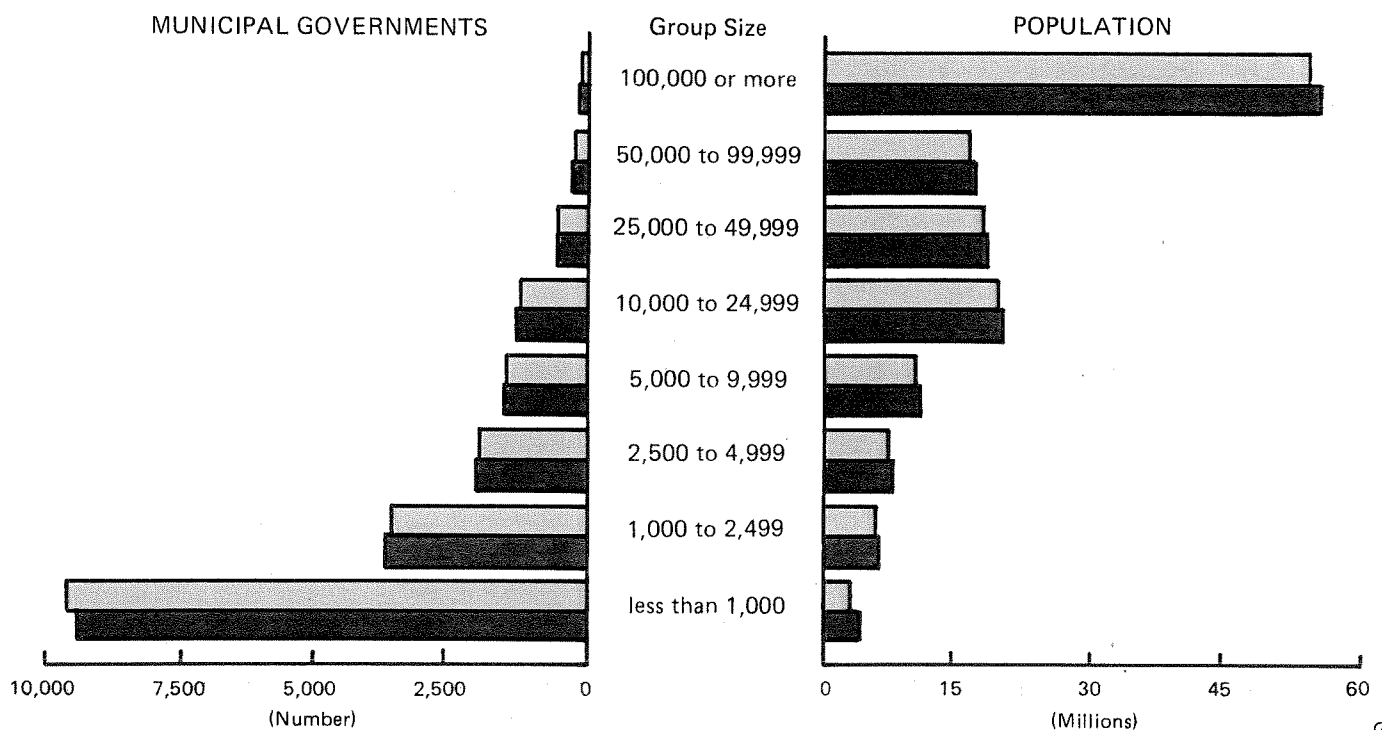
1977  
1982



G/4

### Municipal Governments and Population by Size Group: 1977 and 1982

1977  
1982



G/5



## County Governments

There are 156 county governments that serve populations of at least 250,000 inhabitants. These county governments are located in 38 States and constitute only 5 percent of all county governments, but account for 50 percent of the population. County governments in all size-groups of more than 25,000 inhabitants gained in number and population since the 1977 Census of Governments. However, those counties over 250,000 inhabitants had nearly 75 percent of the total 14 million population increase.

## Municipal Governments

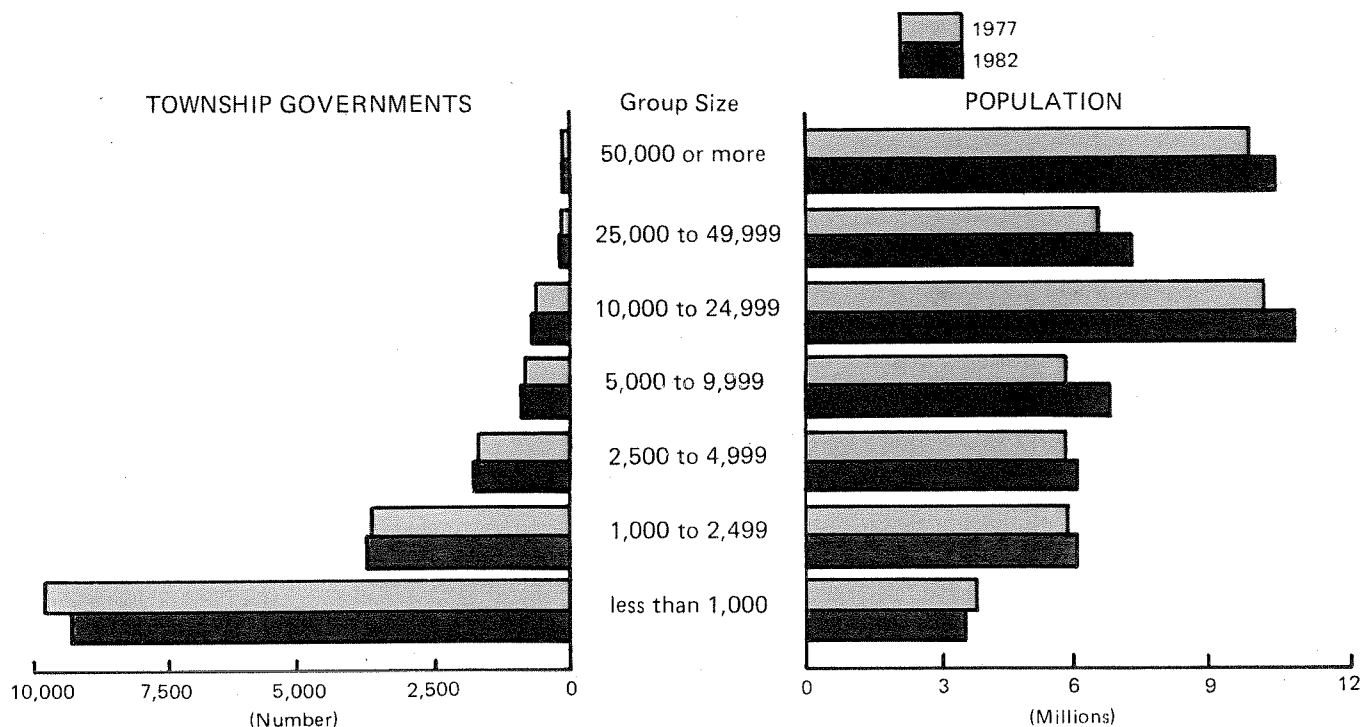
There are 169 municipal governments serving 100,000 or more inhabitants. These comprise only 1 percent of all municipal governments, but serve nearly 58 million people, or 41 percent of the population within incorporated areas. Conversely, one-half of all municipal governments serve less than 1,000 inhabitants, and account for less than 3 percent of the population.

Since 1977, the total population gain of 4.3 million in municipal governments was distributed among all population size groups. Municipalities from 50,000 to 99,999 population had the largest gain among all size categories (1.2 million).

## Township Governments

Township governments (concentrated in 20 States located in the New England and Middle Atlantic States and the North Central Region) serve a total population of about 51 million; compared to 141 million population for municipal governments and 240 million population for county governments. Only 1,019 townships out of a total of 16,734 had as many as 10,000 inhabitants. However, townships with 10,000 or more inhabitants gained 2 million in population since 1977. Townships with less than 1,000 inhabitants declined by 300,000 in population.

Township Governments and Population by Size Group: 1977 and 1982

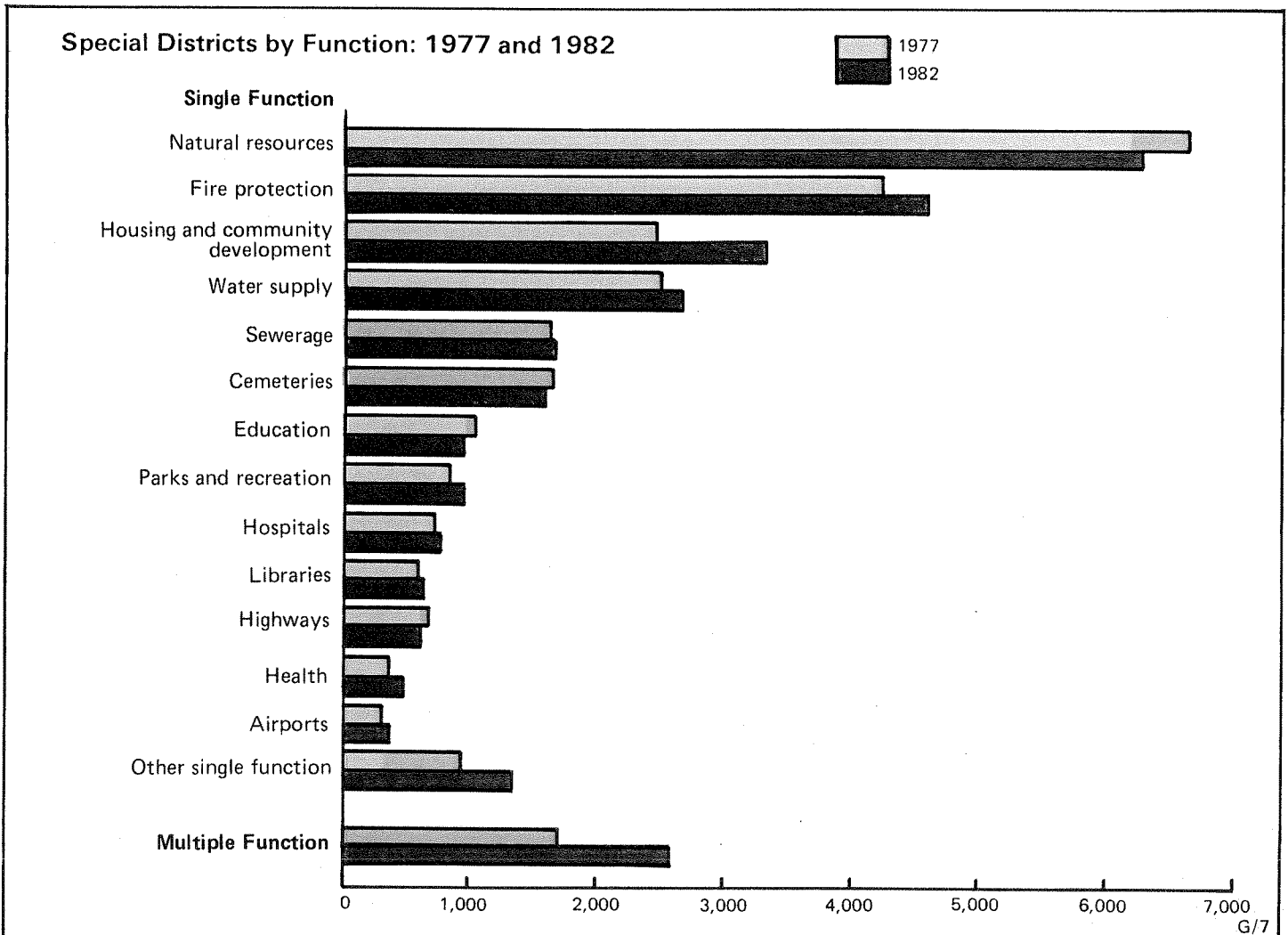


G/6

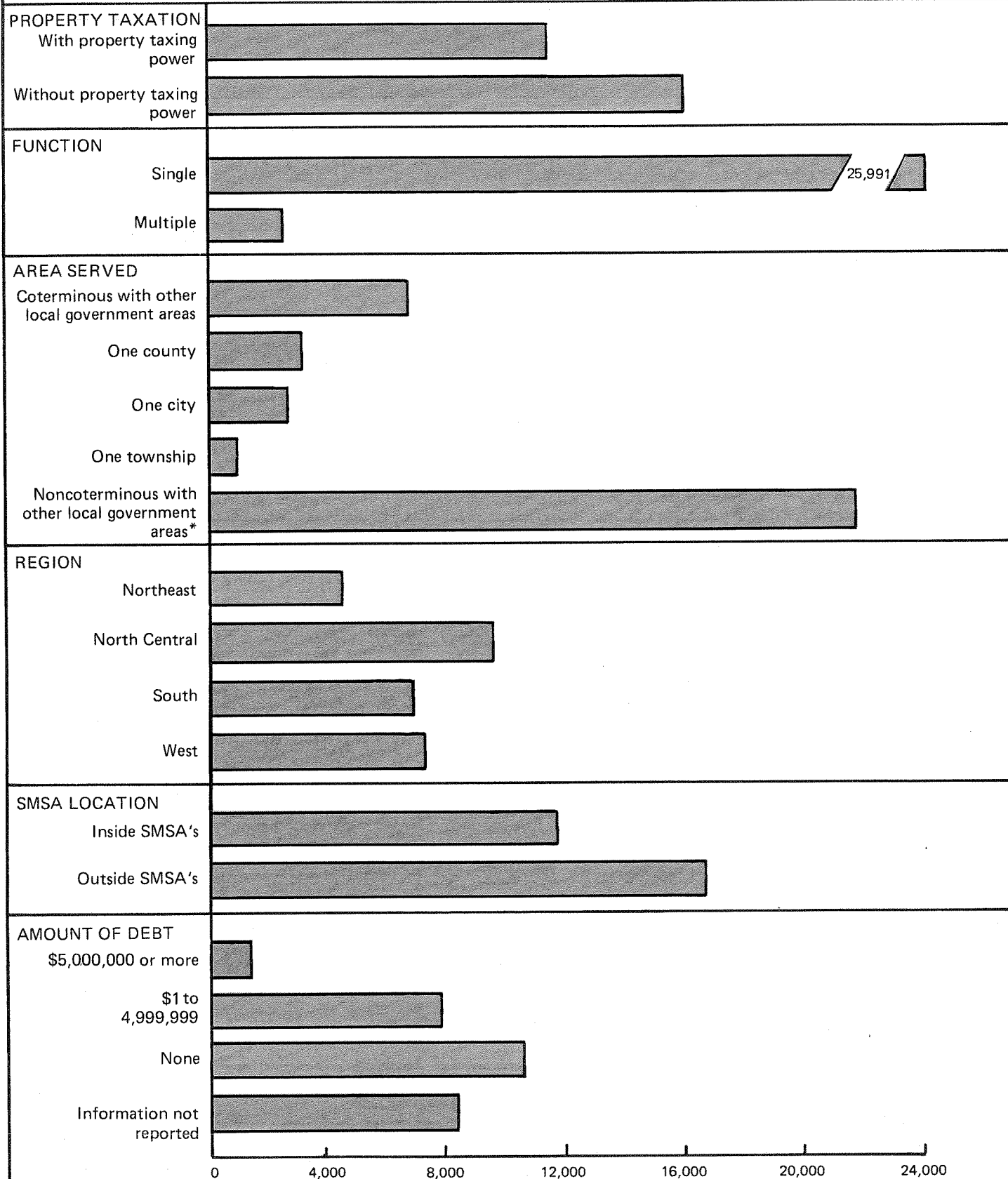
## Special Districts

The special district governments performing natural resources functions (drainage and flood control, irrigation, and soil and water conservation) are the most numerous type, numbering 6,232 governments—over one-fifth of all special districts. Fire protection districts rank second with 4,560 governments, and housing and community development districts rank third with 3,296 governments. The biggest increase in special district governments from 1977 to 1982 was in the housing and community development function (888). Other functions showing large increases were fire protection (373), water supply (157), and health (101).

Over 40 percent of all special districts have property taxing power. Over 90 percent perform a single function, although multiple-function districts increased by 877 (51 percent) from 1977 to 1982. Seventy-five percent of all special district governments serve areas that are noncoterminous with other local governments. Nearly 60 percent are located outside standard metropolitan statistical areas (SMSA's). Some 1,317 special districts (about 5 percent) reported a debt of \$5 million or more.



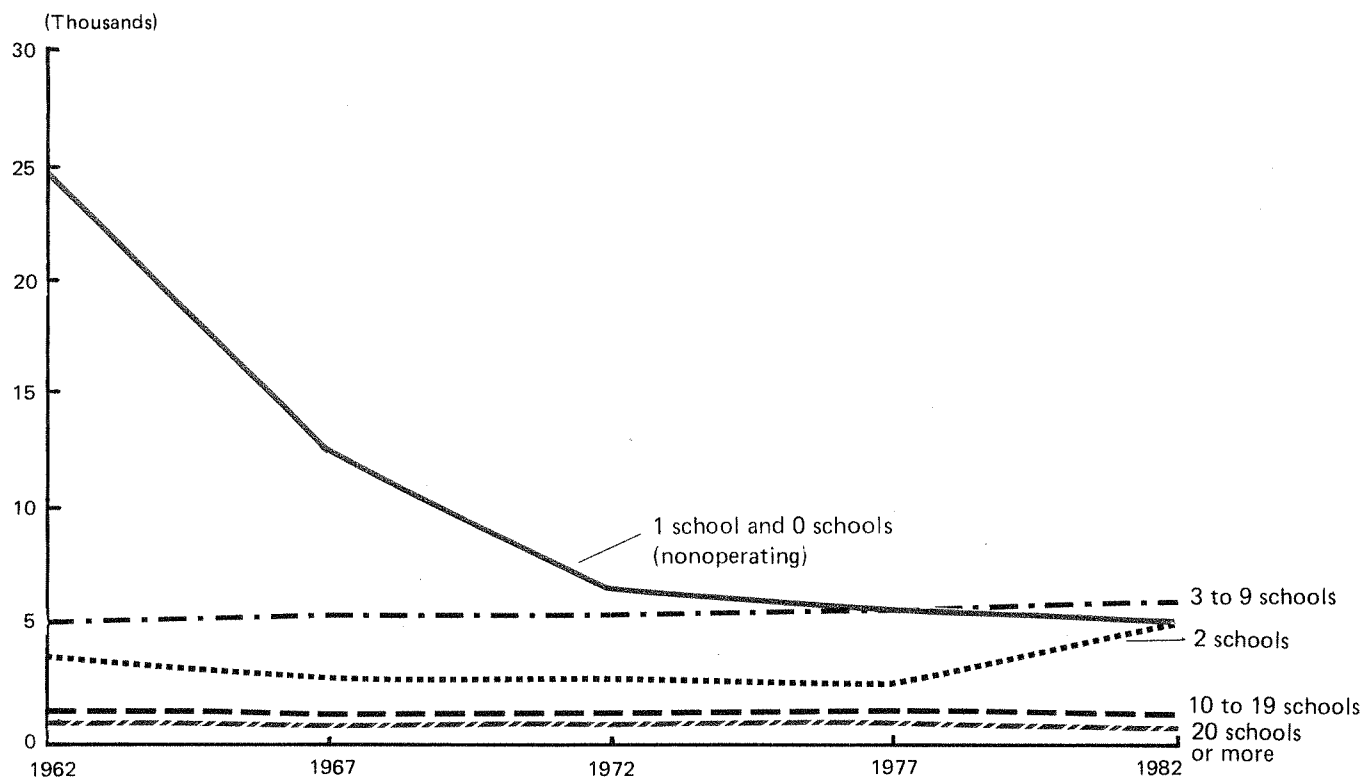
# **Selected Characteristics of Special District Governments: 1982**



\*Includes 362 special districts with jurisdiction over two or more county areas.

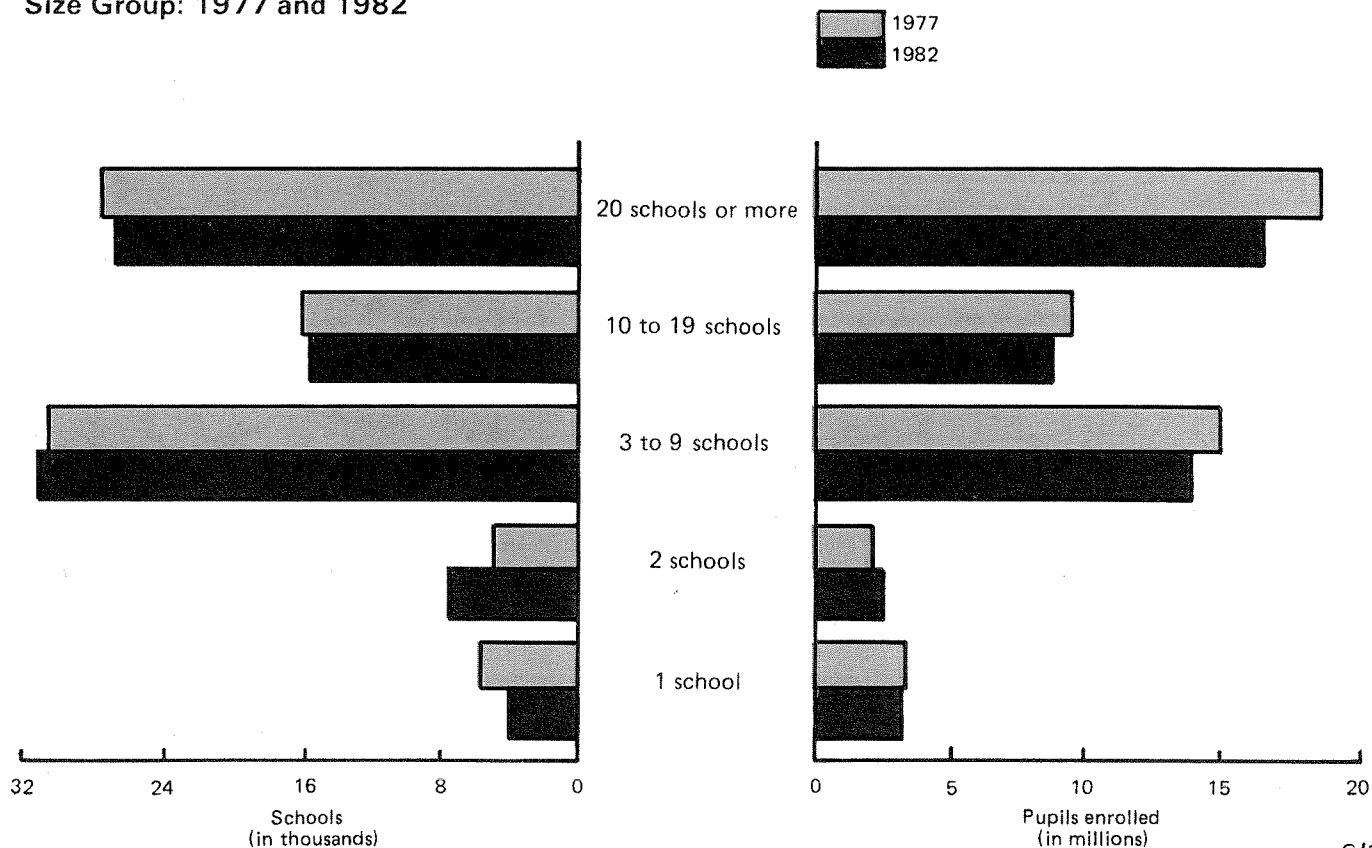
G/8

# School District Governments Within Each Size Grouping of Schools Operated: 1962 to 1982



G/11

## Public Schools and Public Enrollment by School System Size Group: 1977 and 1982



G/10

## School District Governments—Size Grouping

Over 90 percent of all public school systems are organized as independent school district governments. They are the sole method of public school organization in 33 States. Twelve States have a mixture of independent and dependent systems; and only five States have no independent school districts. Since 1962, independent school districts decreased by 57 percent due to consolidation and reorganization. Nearly all of the decline occurred in school districts with one school. In contrast, the number of school district governments with two schools rose sharply in recent years to equal the number of single-school districts.

## PUBLIC SCHOOLS AND PUBLIC ENROLLMENT

Public school enrollment in all school systems declined by 4 million pupils from 1977 to 1982. About three-fourths of this decline occurred in school systems operating 10 or more schools. School systems with two schools (including both independent and dependent two-school systems) were the only category to show an enrollment increase from 1977 to 1982.

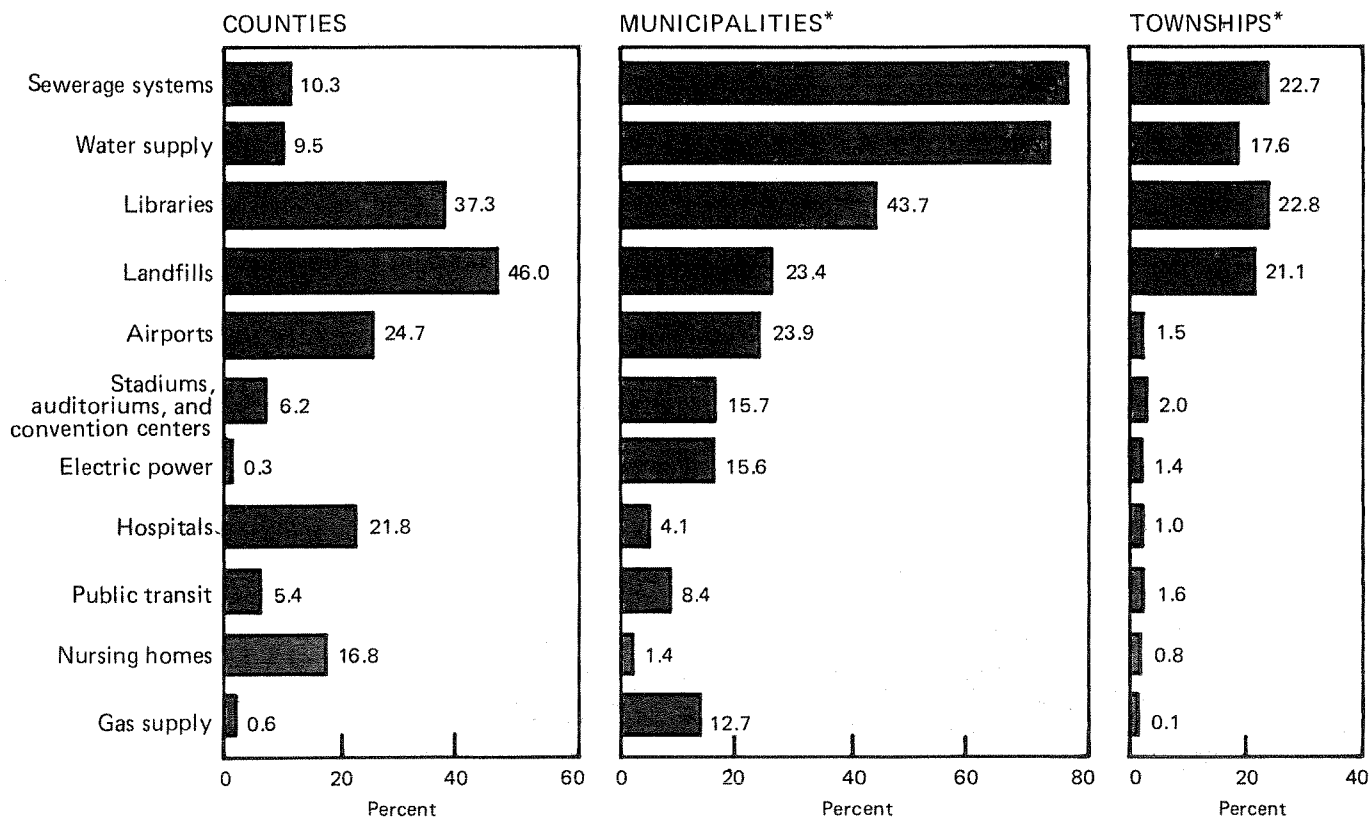
## LOCAL GOVERNMENTS OPERATING SELECTED PUBLIC SERVICES

Information on the types of public facilities owned and operated by county, municipal, and township governments of 2,500 or more inhabitants was obtained for the first time in the 1982 Census of Governments. There is considerable variation in the frequency and type of public facilities administered by county, municipal, and township governments.

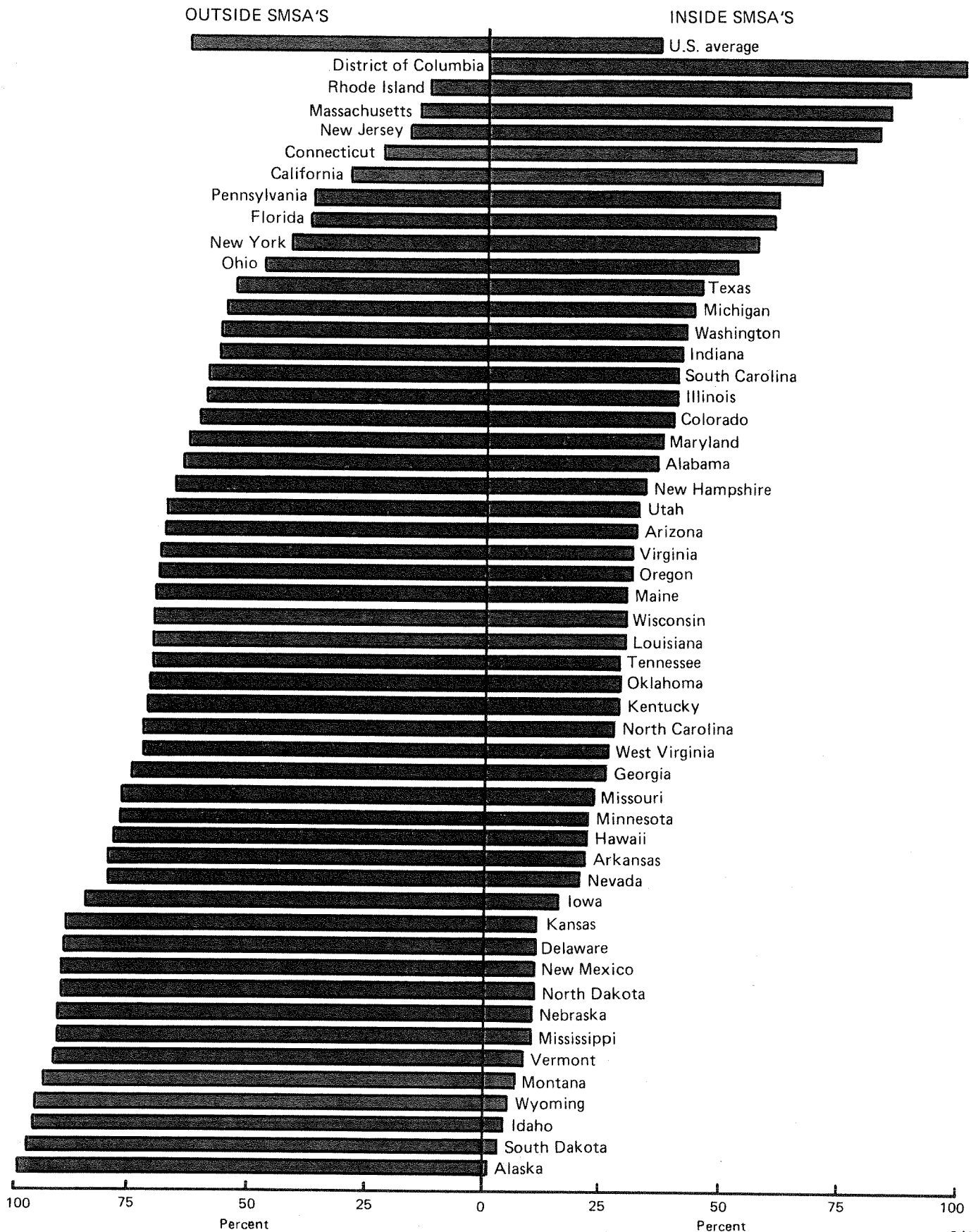
About 75 percent of municipalities of 2,500 or more population own and operate sewerage and water supply systems. Forty-six percent of all county governments own and operate landfills, 25 percent own and operate airports, and 37 percent have library systems.

The most frequently reported services owned and operated by the 3,700 township governments with 2,500 or more population are libraries and sewerage systems (23 percent each), followed by landfills (21 percent), and water supply (18 percent).

Local Governments Operating Selected Public Services  
by Function and Type of Government: 1982



Percent Distribution of Local Governments Inside and Outside SMSA's by States: 1982



## LOCAL GOVERNMENTS INSIDE AND OUTSIDE SMSA'S

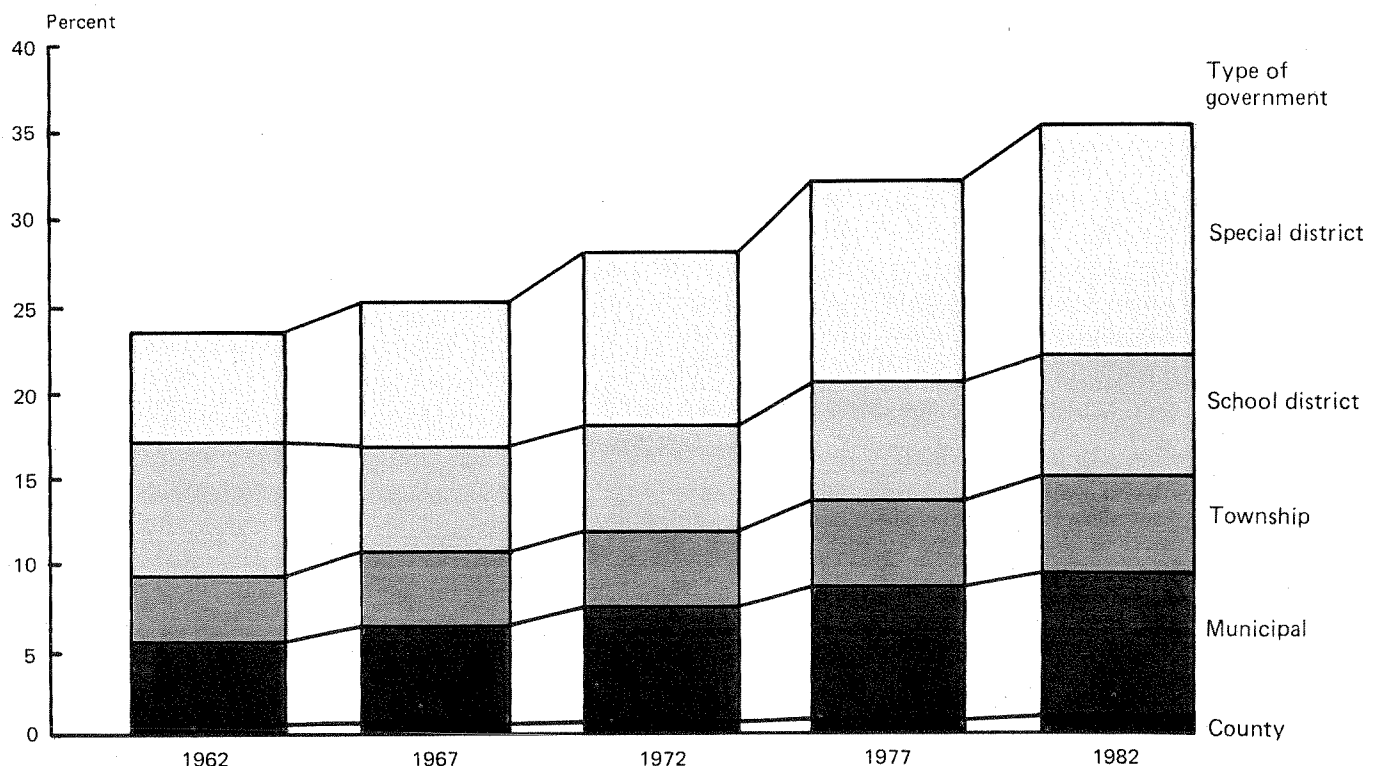
Nearly 30,000 (about 36 percent) of the Nation's local governments are located within 289 SMSA's and 16 New England county metropolitan areas (NECMA's). These 305 areas in 1980 contained a population of 170.5 million—slightly over 75 percent of the nationwide total of 226.5 million.

Special districts in SMSA's and NECMA's total 11,725—nearly 40 percent of those in metropolitan areas. Municipal governments numbering 7,018 constitute 24 percent of the SMSA and NECMA local governments, followed by school districts which total 5,692 or 19 percent. Nearly 5,700 townships comprise 16 percent and 670 county governments constitute just over 2 percent.

All types of local governments are disproportionately concentrated in SMSA's and NECMA's. For example, 22 percent of all county governments are located in metropolitan areas, but comprise only 2 percent of the local governments within these areas. Also, 38 percent of all school districts comprise only 18 percent of all SMSA and NECMA governments.

In nine States, more than 50 percent of all local governments are located within SMSA's and NECMA's.

Percent of Local Governments by Type in SMSA's: 1962 to 1982



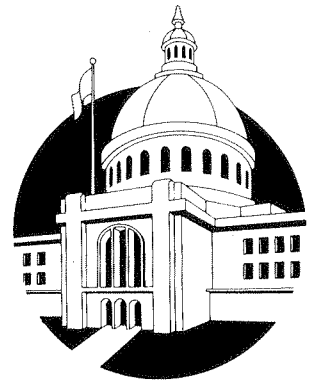
G/13





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## Section 2



# Taxable Property Values

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### INTRODUCTION

In 1981, total assessed value of all real and personal taxable property in the United States exceeded \$2.5 trillion, as shown in the 1982 Census of Governments. Nationwide, assessed value of all taxable property was 40 percent of the sales-derived market value of \$6.3 trillion—almost double the sales-generated value of \$3.2 trillion shown in the 1977 Census of Governments. This price increase is primarily due to inflation during the intervening period.

State- and local-assessed real property data are generated by major property class (single-family nonfarm houses, multi-family nonfarm houses, commercial and industrial, vacant plat-  
ted lots, and acreage and farm). Published data in volume 2 of the census of governments show gross, tax-exempt, and net taxable valuations for each State.

Other published data include measurable real property sales for each State; showing the number of sales, assessed value, sales price, and assessment-sales price ratio for each property class. Other data provide information on financing characteristics of measurable sales. For the larger local assessing areas, statistics on uniformity and dispersion are based on measurable property sales.

## PROPERTY TAX REVENUE

Between fiscal years 1962 and 1982, property taxes have decreased from 27 to 15 percent of total State and local government revenue. Even as property tax revenue has increased every fiscal year since 1979, other sources of State and local revenue are taking a larger proportion of the total revenue. From 1962 to 1982, current charges, intergovernmental revenue, and interest earnings as a percent of total revenue have risen faster than property tax collections. Although property taxes increased slightly between 1981 and 1982, from 14.8 to 15.0 percent of total State and local government revenue, this was the first such increase since 1971.

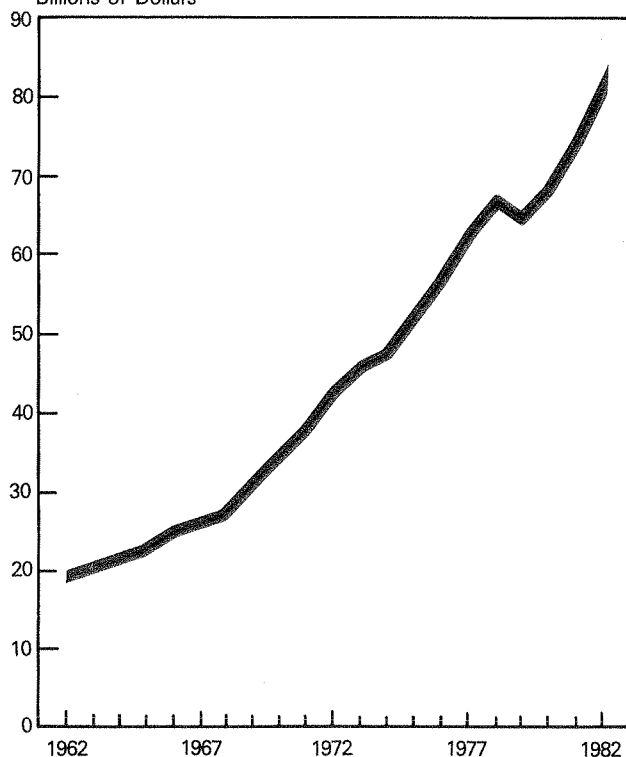
Reliance upon the property tax may be waning but its importance as a source of revenue is still considerable. In 1982, State and local governments collected \$81.9 billion in property taxes. This was an increase of \$19.4 billion (31 percent) over the \$62.5 billion collected in 1977, and more than 4 times the property tax revenue in 1962. The large increases in property tax revenue in 1981 and 1982—\$6.5 billion and 6.9 billion, respectively—may reflect increased assessments resulting from rising housing costs/prices.

In 1982, per capita property tax revenue for all State and local governments was \$362, an increase of 25 percent from the \$289 recorded in the 1977 Census of Governments. In 1982, Alaska's per capita property tax revenue of \$898 remained the highest among the States, but was a 32-percent decrease from 1977. California and Nevada were the only other States to record decreases. Wyoming's 121 percent increase from \$402 in 1977 to \$889 in 1982 catapulted it from seventh place to second place among State governments.

Differences in per capita data among States may be explained by varying levels of wealth, and the degree to which local governments rely upon property tax revenue. Levels of assessment, tax rates, legislated limitations, increases in appraisal knowledge, and greater reliance upon other revenue sources all influence per capita tax figures.

**Property Tax Revenue of State and Local Governments: 1962 to 1982**

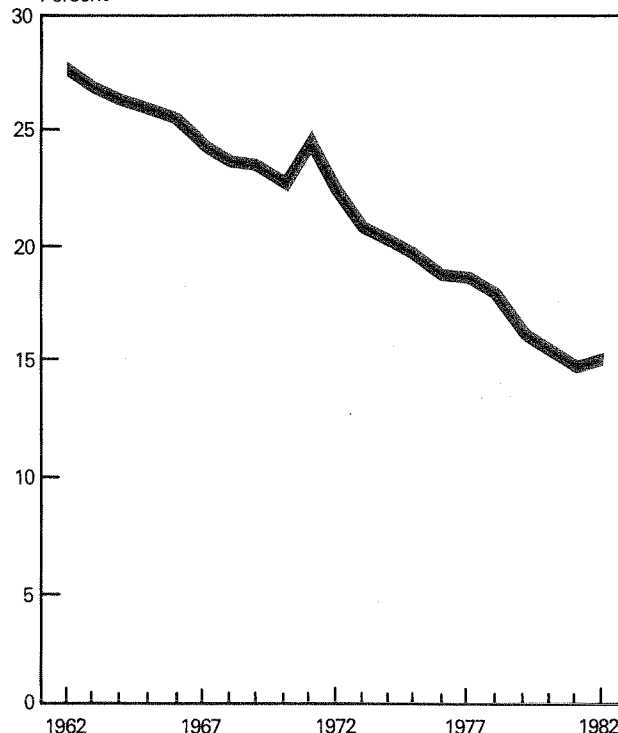
Billions of Dollars



T/1

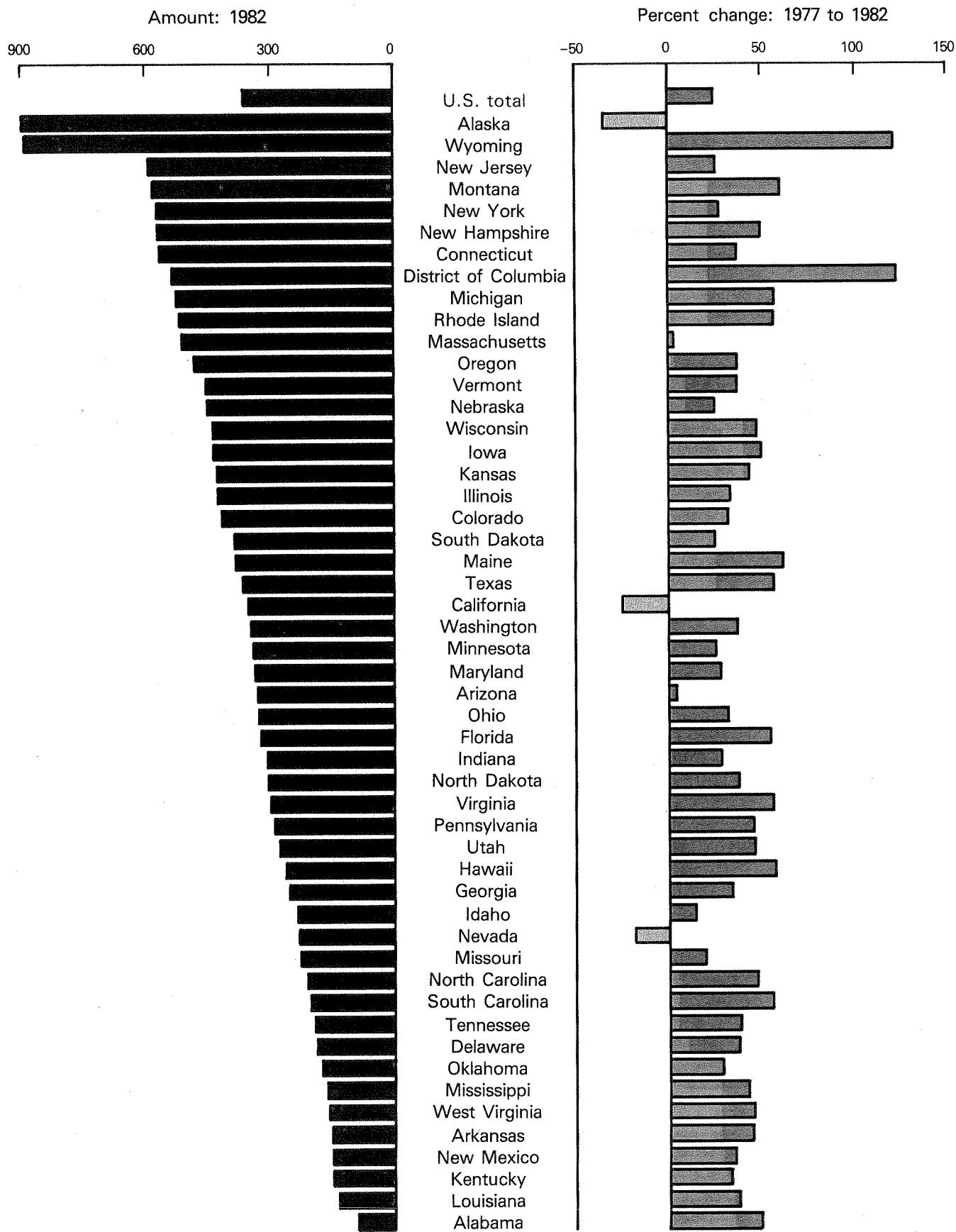
**Property Tax Revenue as a Percent of Total State and Local Government Revenue: 1962 to 1982**

Percent



T/2

# Per Capita Property Tax Revenue of State and Local Governments by States: 1982



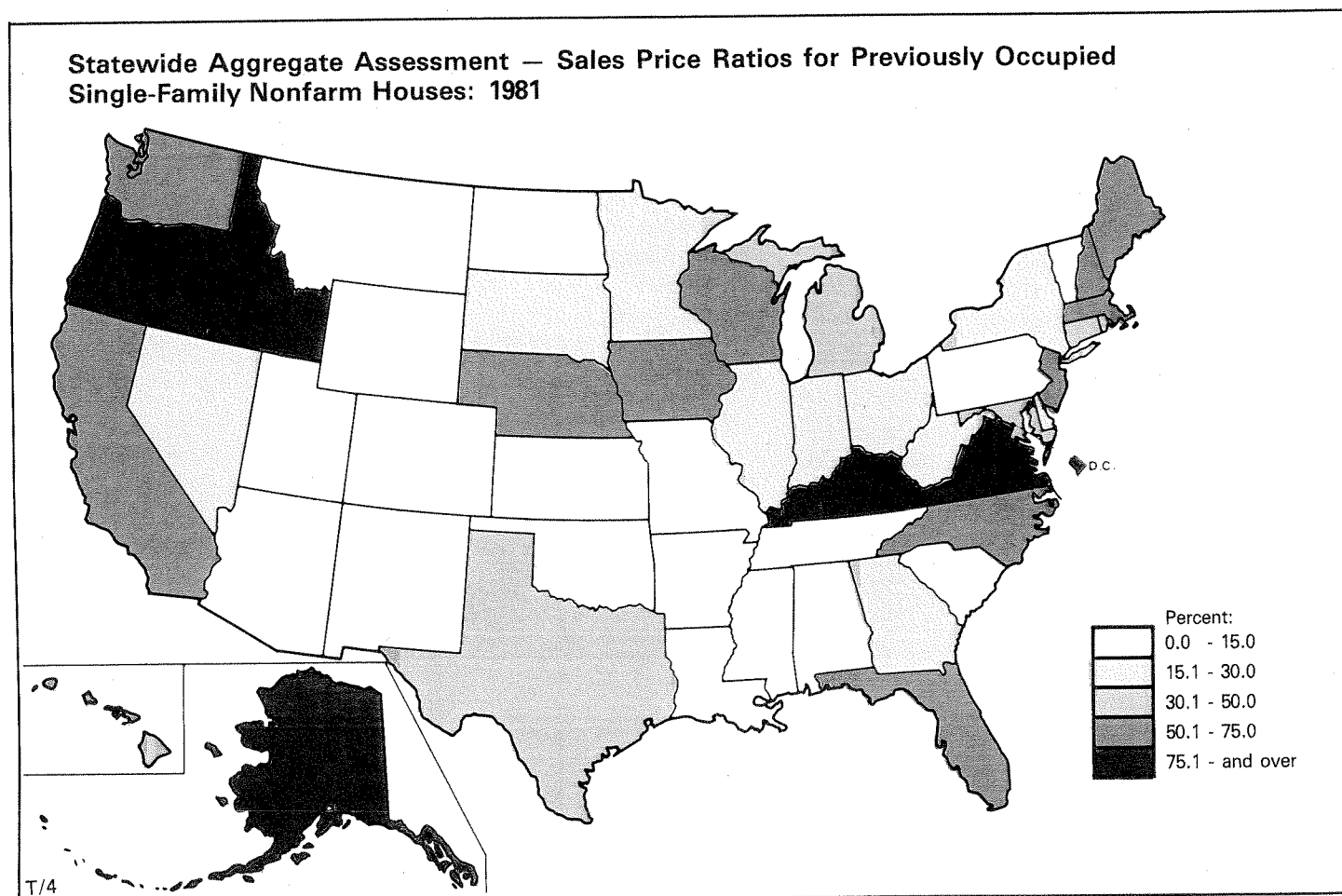
## NATIONAL AGGREGATE ASSESSMENT- SALES PRICE RATIOS

The national aggregate assessment-sales price ratio in 1981 for previously occupied single-family nonfarm houses was 43.9 percent, an increase of 11.4 percent from the 1976 ratio of 32.5 percent reported in the 1977 Census of Governments. Seventeen States had ratios of 50 percent or more in 1981, compared to 13 in 1976, and 9 in 1971.

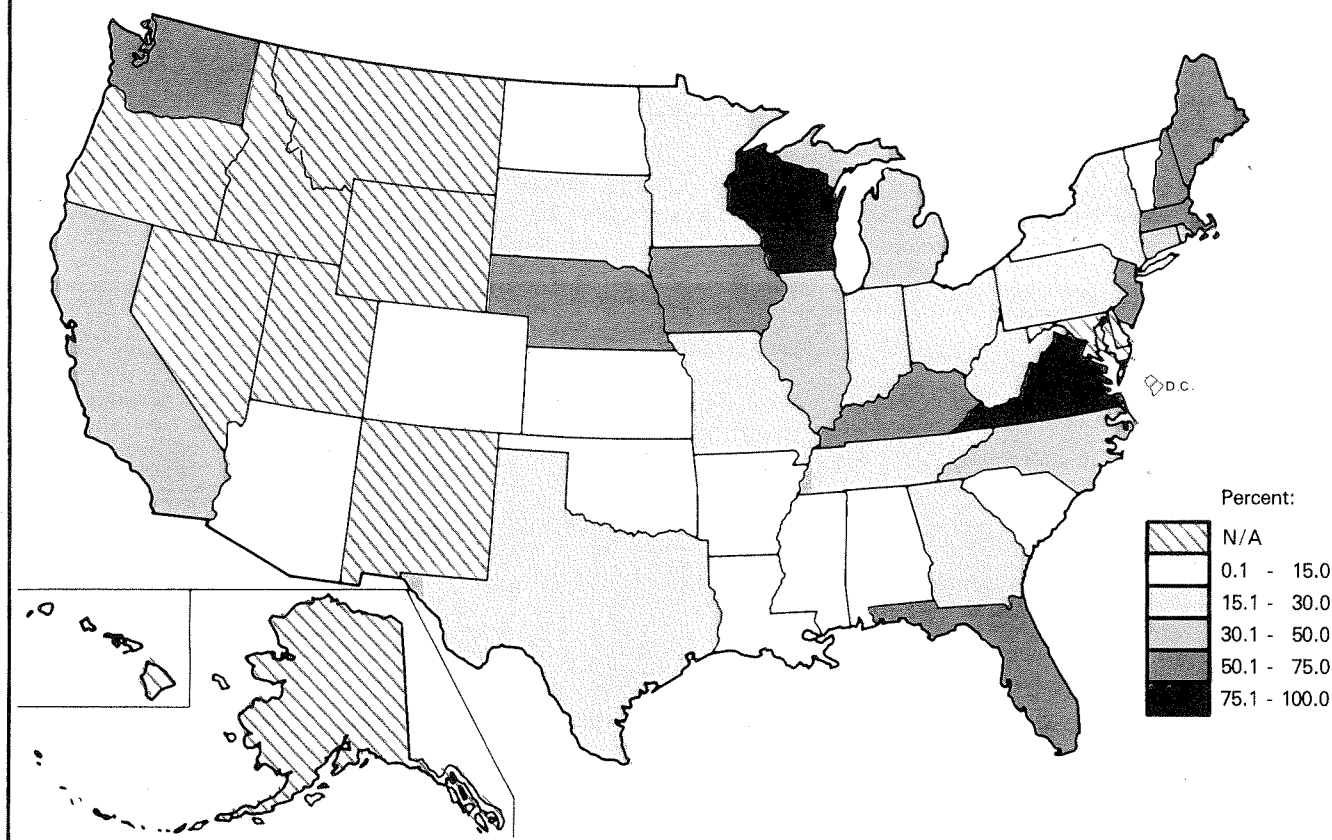
The 43.9 percent ratio of assessed value to selling price for previously occupied single-family nonfarm houses resulted from gains in 20 States and declines in 30 States. This is explained

by the many sizable gains among the 17 States with assessment-sales price ratios of 50 percent or more. For example, gains of over 40 percent in assessment-sales ratios occurred in California, Idaho, Nebraska, and Virginia. The differences in these States may be tied to statutory assessment level changes and/or revaluation efforts.

In contrast, assessment-sales price ratios for commercial and industrial property have declined from 34.6 percent to 34.0 percent since the last census. Among the 38 States for which sufficient data are available, the ratio for commercial and industrial property declined in 22 States.



## Statewide Aggregate Assessment — Sales Price Ratios for Commercial and Industrial Property: 1981



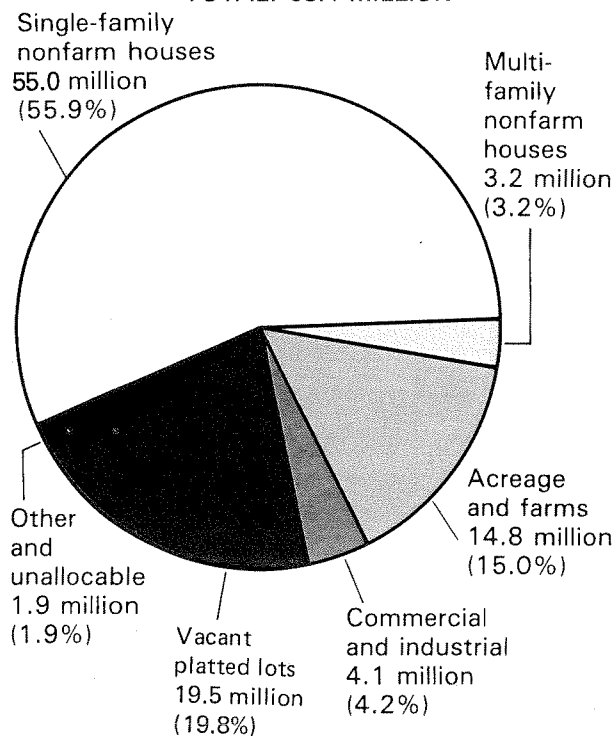
T/5

## LOCALLY ASSESSED TAXABLE REAL PROPERTY PARCELS

In 1981, single-family nonfarm houses comprised 55.9 percent (55 million) of all locally assessed taxable real property parcels—a slight increase from 55.3 percent in 1976. Vacant platted lots comprised nearly 20 percent, a proportion unchanged since 1976. Commercial and industrial parcels comprised 4.2 percent (4.1 million), also unchanged since 1976. Acreage and farm parcels comprised 15 percent (14.8 million) and, is the only category that has declined proportionally in the last 20 years, due to more intensive land use. In 1976, these parcels accounted for nearly 16 percent and; in 1962, nearly 20 percent.

## Locally Assessed Taxable Real Property Parcels by Use Category: 1981

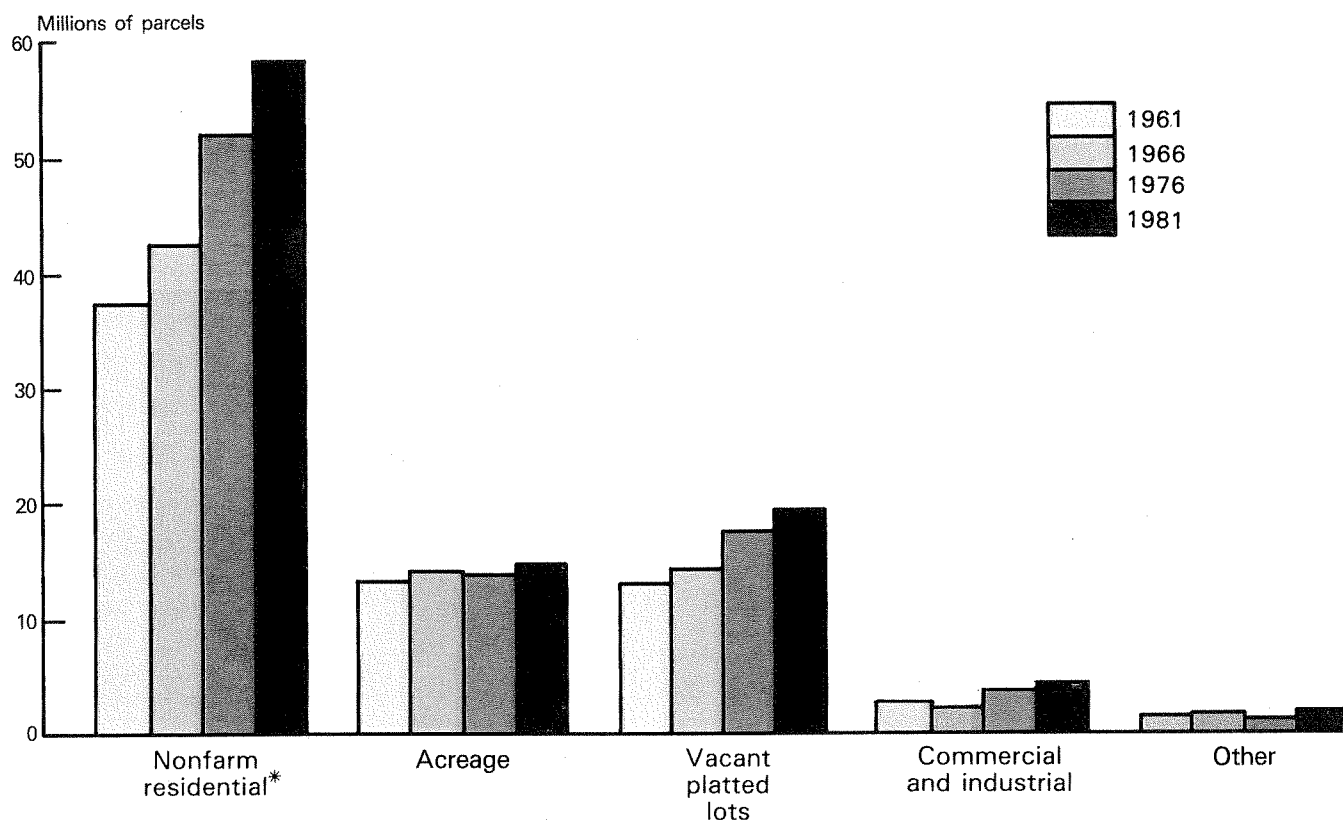
TOTAL: 98.4 MILLION\*



\*Detail does not add to total due to rounding.

T/6

## Real Property Parcels by Use: 1961 to 1981



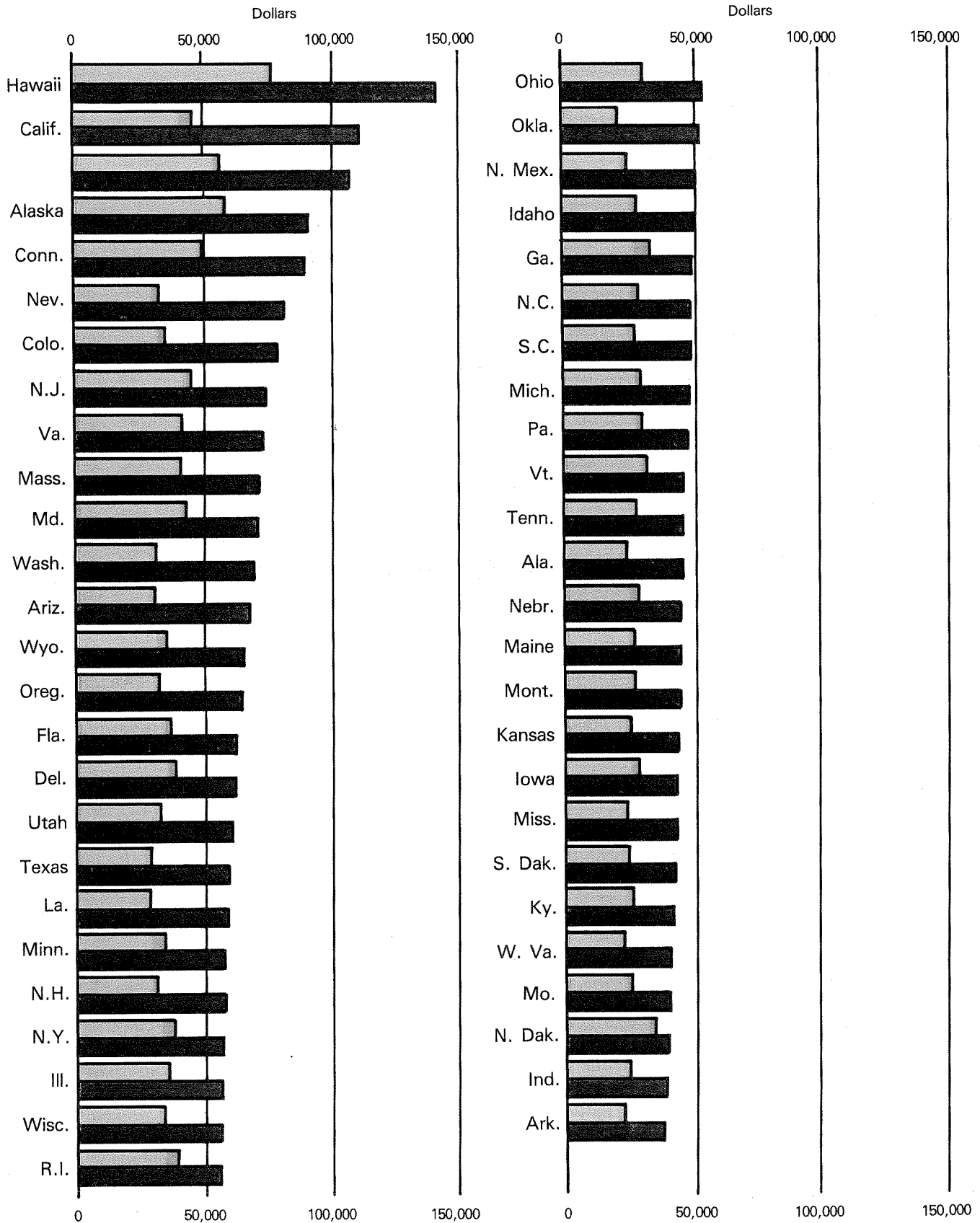
T/7

## PREVIOUSLY OCCUPIED SINGLE-FAMILY NONFARM HOUSES

### Average Sales Prices

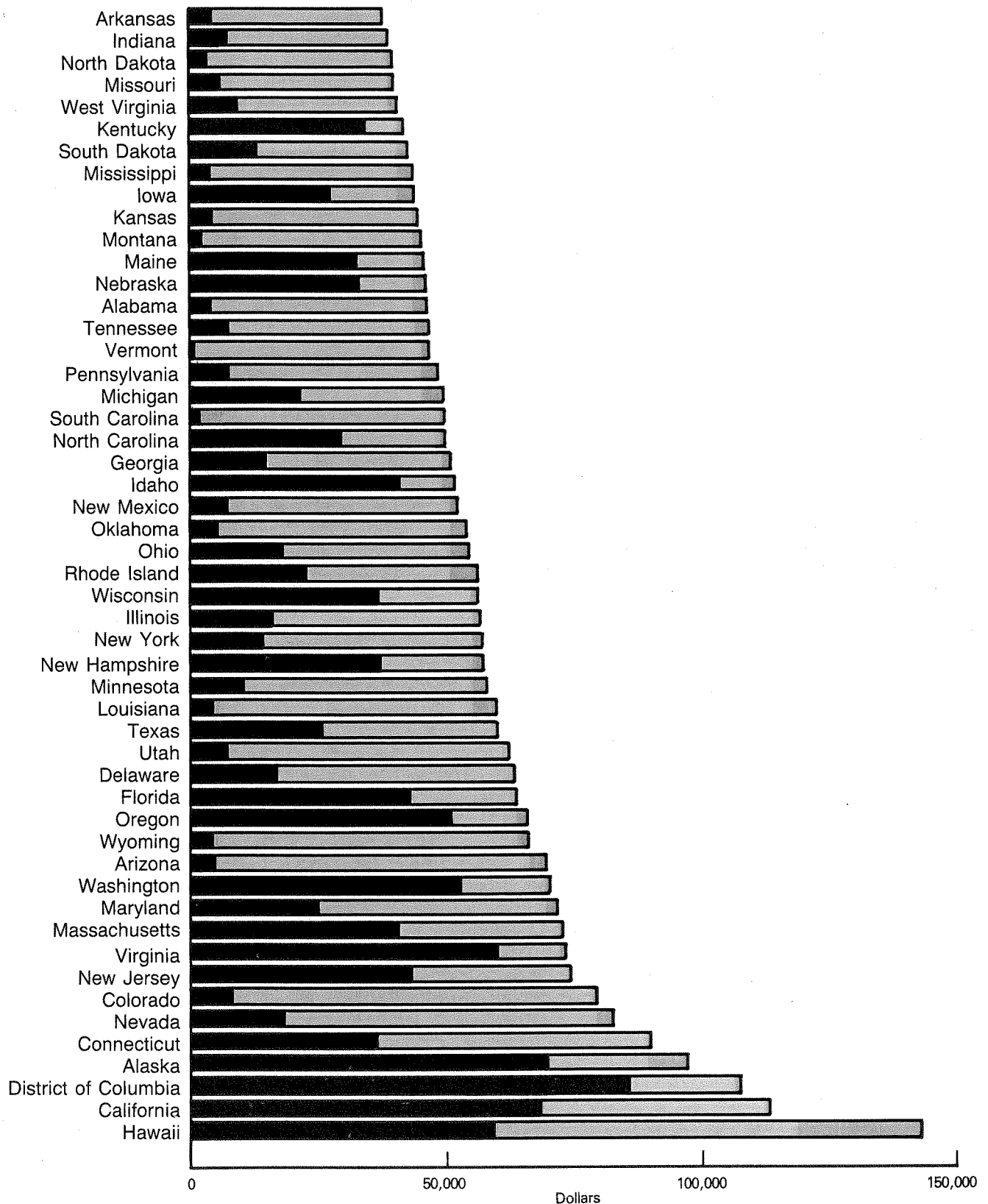
The national average sales price for a previously occupied single-family nonfarm house reached \$66,600 in 1981, a 92.5 percent increase from the average of \$34,600 in 1976. Average sales prices ranged from \$143,209 in Hawaii to \$37,501 in Arkansas. Seven of the ten States in which average sales price increased 100 percent or more between 1976 and 1981 were located in the West. These States were Arizona, California, Colorado, Nevada, New Mexico, Oregon, and Washington. The other three States with over 100 percent increases—Louisiana, Oklahoma, and Texas—are in the South. These price increases may be attributed to a combination of population shifts resulting in an increase in demand for housing, and rising house prices in general.

# Average Sales Price of Previously Occupied Single-Family Nonfarm Houses, by States: 1976 and 1981



**Comparison of Average Assessed Values  
and Average Sales Prices of Single-Family  
Nonfarm Houses, by States: 1981**

Average sales price { Average assessed value  
Unassessed value

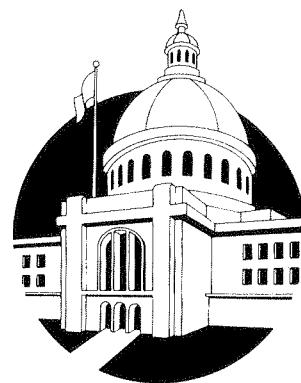


Source: 1982 Vol. 2, tbl. 13.



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## Section 3



# Governmental Finances

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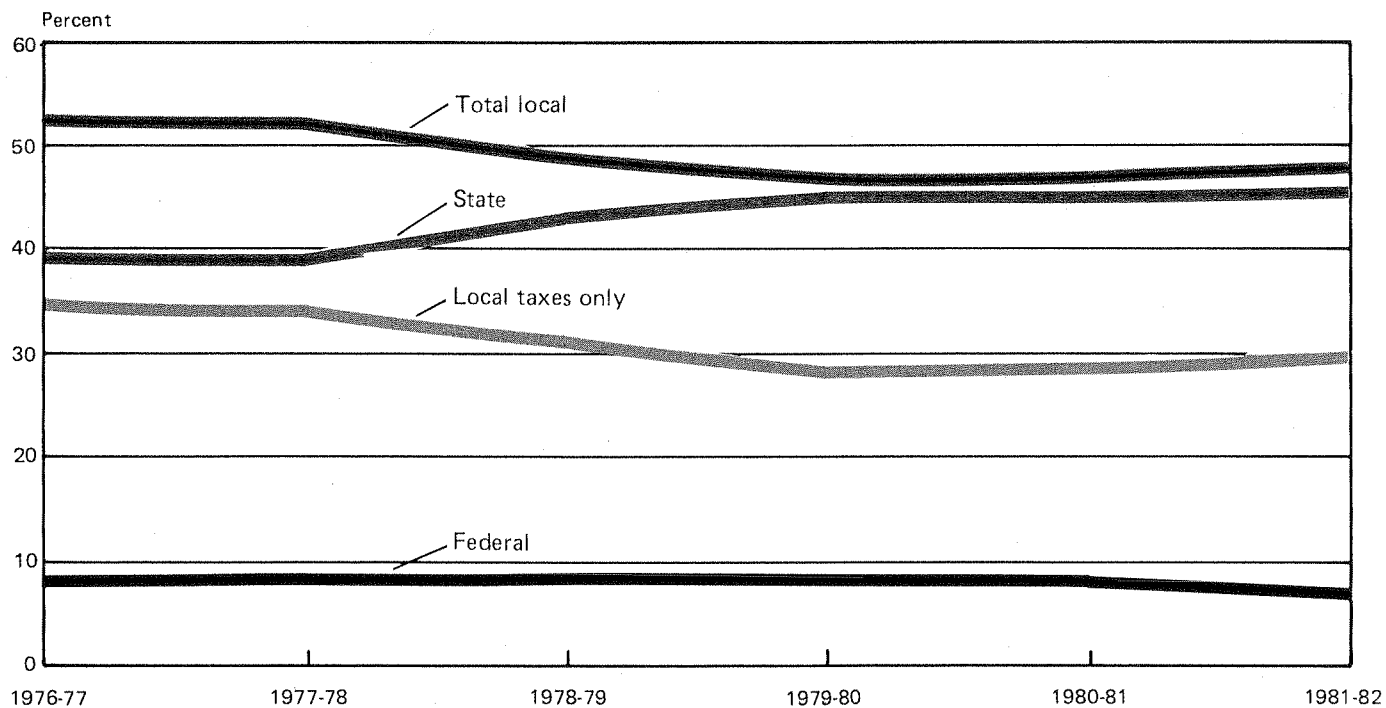
### INTRODUCTION

Statistics on revenue, expenditure, debt, and assets of governments are collected in Volume 4, Governmental Finances, of the 1982 Census of Governments. In addition to individual publications on finances of school districts, special districts, counties, and municipalities and townships; a compendium summarizes findings for Federal, State, and local governments. These include derived data on per capita amounts and percentage distributions.

Excluding duplicative transactions, revenue collected by Federal, State, and local governments totaled \$1.1 trillion in 1982, up \$489 billion (74 percent) since 1977. The Federal government accounted for 62 percent of the 5-year increase. However, revenue of State governments increased to \$331 billion (62 percent); and local governments increased to \$315 billion (61 percent).

Expenditure of all governments stood at \$1.2 trillion in 1982, \$551 billion increase (81 percent) since 1977. Over \$363 billion (66 percent) of the 5-year increase of \$551 billion was absorbed by the Federal government. In 1982, the Federal government expended \$796 billion, an 84-percent increase over its 1977 total of \$433 billion. In 1982, State governments expended \$310 billion and local governments \$313 billion, increases of 62 and 60 percent, respectively, since 1977.

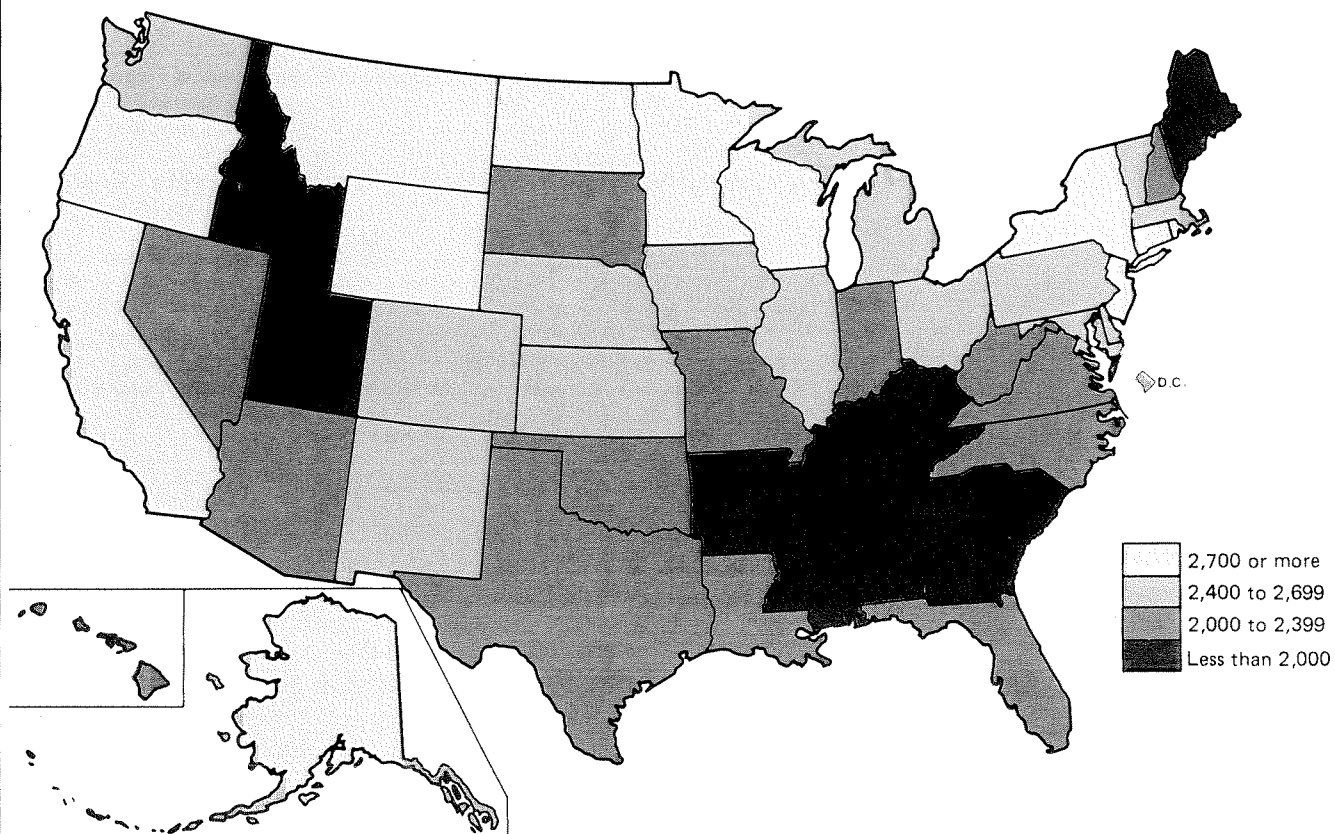
### Percent of Public School System Revenue by Original Source of Funding: 1976—77 through 1981—82



\*Includes district taxes, parent government contributions, revenues from cities and counties, current charges, interest earnings, and miscellaneous local revenue.

F/1

### Current Operation Expenditure Per Pupil by Public School System: 1981-82



F/2

## SCHOOL DISTRICTS

### School System Revenue

In 1982, public school system general revenue totaled \$118.3 billion, \$3.3 billion more than total general expenditure of \$115.0 billion. Of both revenue and expenditure, 19 percent was accounted for by dependent school systems and 81 percent by independent school systems.

Since 1977, revenue from State governments for public school system funding rose from under 40 percent to over 45 percent of the total school system general revenue. The proportion of revenue from local taxes decreased from 34 percent to 30 percent; and the amount of revenue received from the Federal government decreased from 8 percent to 7 percent.

### Expenditure Per Pupil

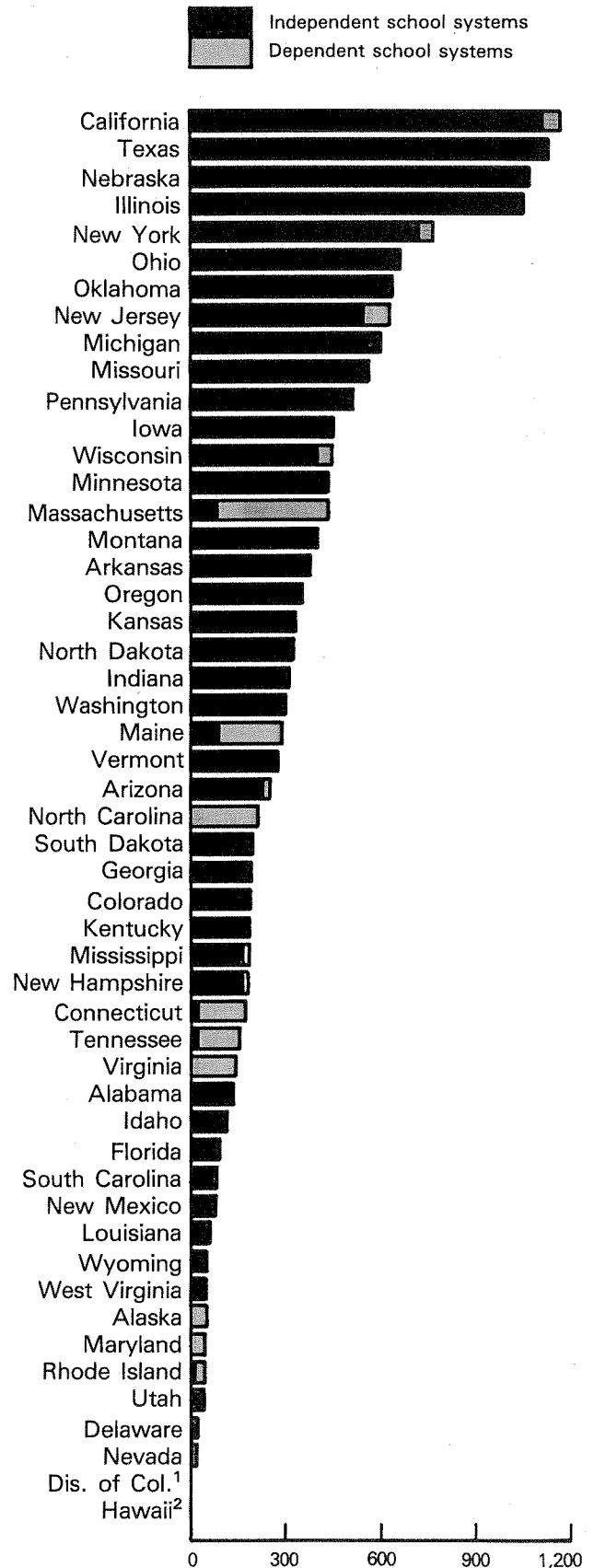
Current operation expenditure per pupil for education varies from over \$2,700 in several Western, Midwest<sup>1</sup> and Eastern States to less than \$2,000 in several Southern States. Interstate comparisons, however, should take into consideration cost of living differences, the extent of special education programs, and differing transportation requirements.

### Independent and Dependent School Systems

Thirty-three States provide for public schools solely through independent school systems. Prevalent in most parts of the country, independent school systems are nearly universal in the West Region.

In 12 States, elementary and secondary education is provided partly by county, municipal, township, or State governments, and partly by independent school systems. School systems in five States and the District of Columbia are all dependent agencies of county, municipal, or State governments.

### Public School Systems by States: 1982

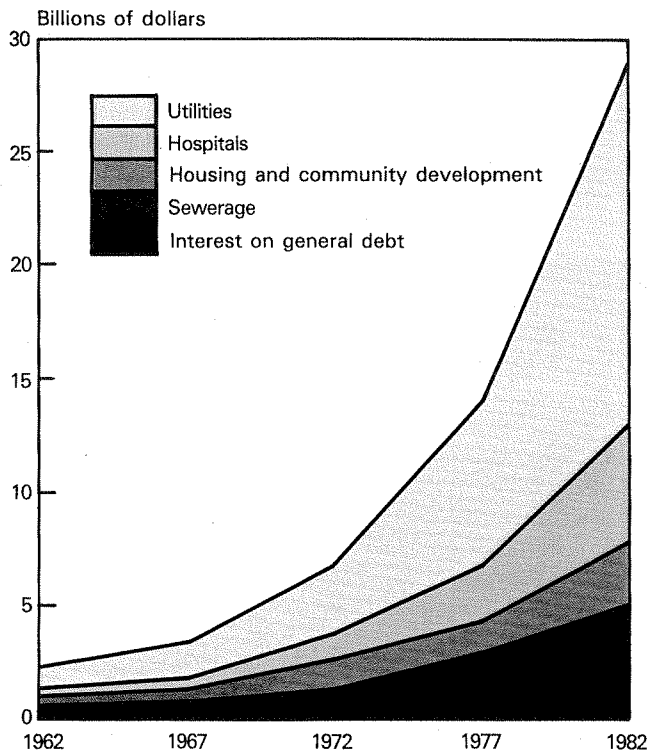


<sup>1</sup>Two municipal-dependent school systems.

<sup>2</sup>One State-dependent school system.

F/3

### Expenditures of Special District Governments by Selected Function: 1962 to 1982



### SPECIAL DISTRICTS Growth in Expenditure

In keeping with the rapid growth of special district governments (see Governmental Organization), total expenditure of special district governments has more than doubled since 1977, increasing from \$16.8 billion to \$34.8 billion in 1982. Nearly 80 percent of the increase occurred in the functions of utilities (up \$8.5 billion), hospitals (up \$2.8 billion), housing and community development (up \$1.6 billion), and interest on general debt (up \$1.2 billion).

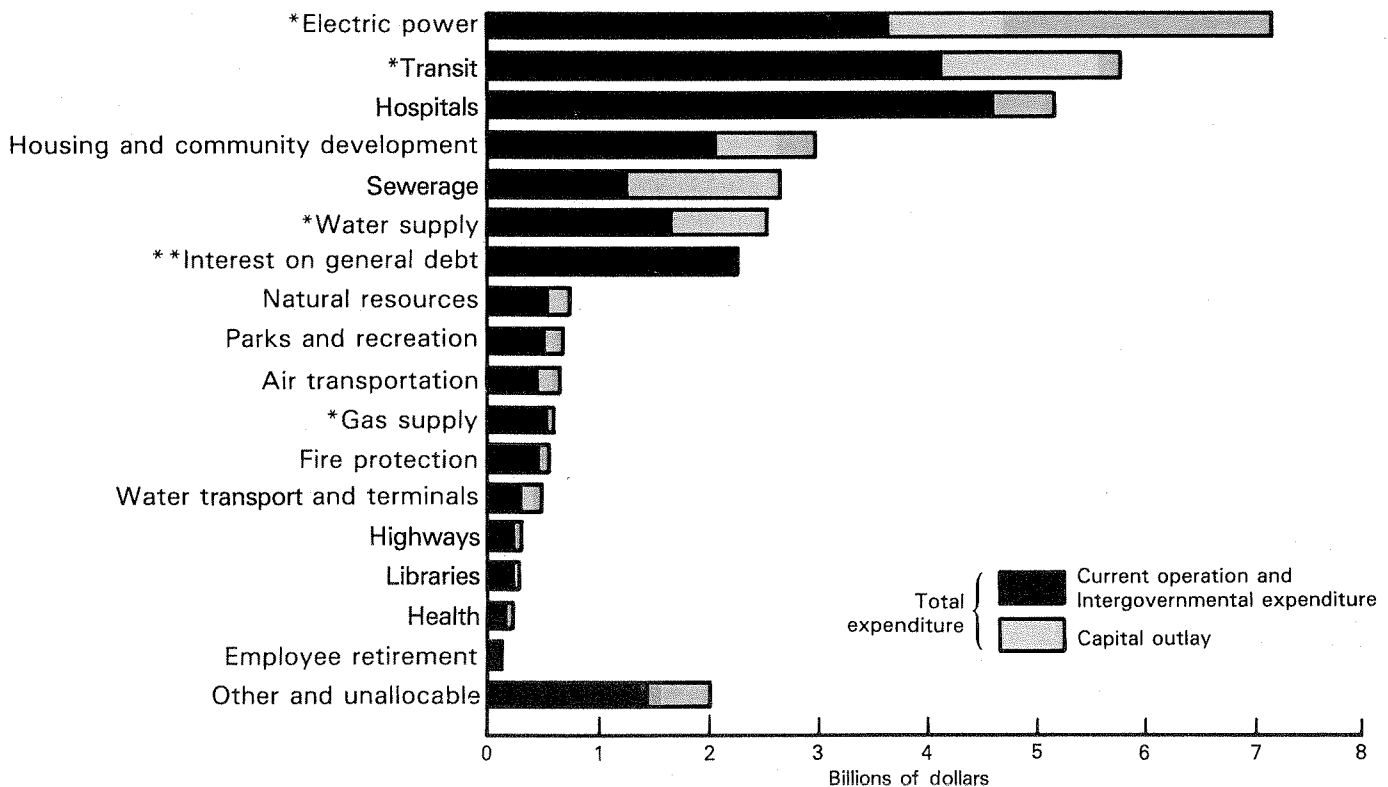
In 1982, \$29 billion (83 percent) of special district expenditure was outlays for utilities (\$16.0 billion), hospitals (\$5.1 billion), housing and community development (\$3.0 billion), sewerage (\$2.6 billion), and interest on general debt (\$2.3 billion). Electric power and transit utility districts expended \$7.1 and \$5.8 billion, respectively. Together these accounted for 81 percent of special district utility expenditure.

### Capital Outlay Expenditure

Utility special districts accounted for \$6.0 billion (58 percent) of the \$10.4 billion expenditure for capital outlay by all special districts in 1982. Construction accounted for 90 percent of capital outlays by special districts operating utilities. Other special districts allocating substantial percentages of their total spending to capital outlay are sewerage, housing, and community development.

F/4

### Expenditure of Special District Governments by Function: 1981-1982



\*Utility expenditure.

\*\*Does not include interest payments on debt expense of special districts operating utilities.

F/5

## Revenue Sources

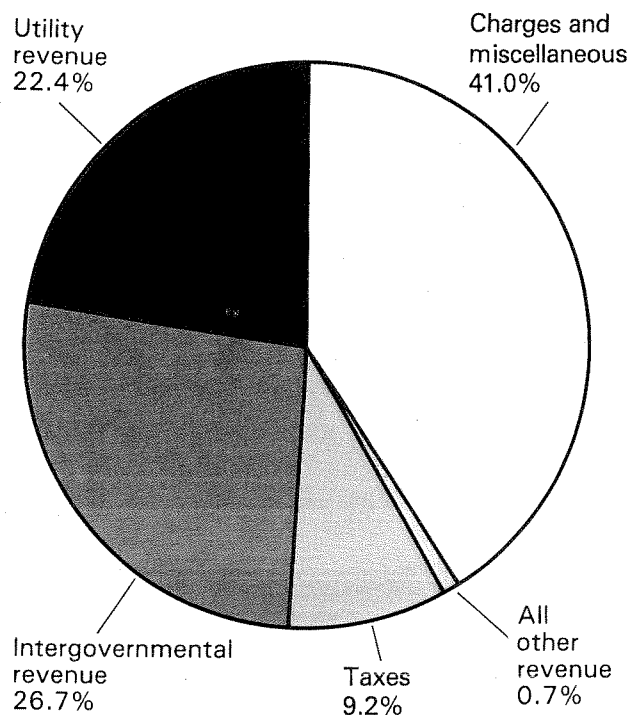
Of special district revenue, 41 percent comes from charges and miscellaneous other sources such as special assessments, sales of property, and interest earnings. This compared to 37 percent in 1977. Utility revenue, rising from \$3.0 billion in 1977 to \$6.9 billion in 1982, comprises 22.4 percent of all special district revenue, compared to 20.7 percent in 1977. Taxes and intergovernmental revenue proportionately decreased as special district revenue sources. Taxes decreased from 12 percent to 9 percent from 1977 to 1982 and intergovernmental revenue decreased from 30 percent to 27 percent.

## Expenditure by States

The 10 States with special district expenditure over \$1 billion account for 67 percent of all special district spending, but only 46 percent of all special district governments. Conversely, outlays by special districts in 17 States total \$734 million (2 percent) of all special district expenditure from 14 percent of all special districts.

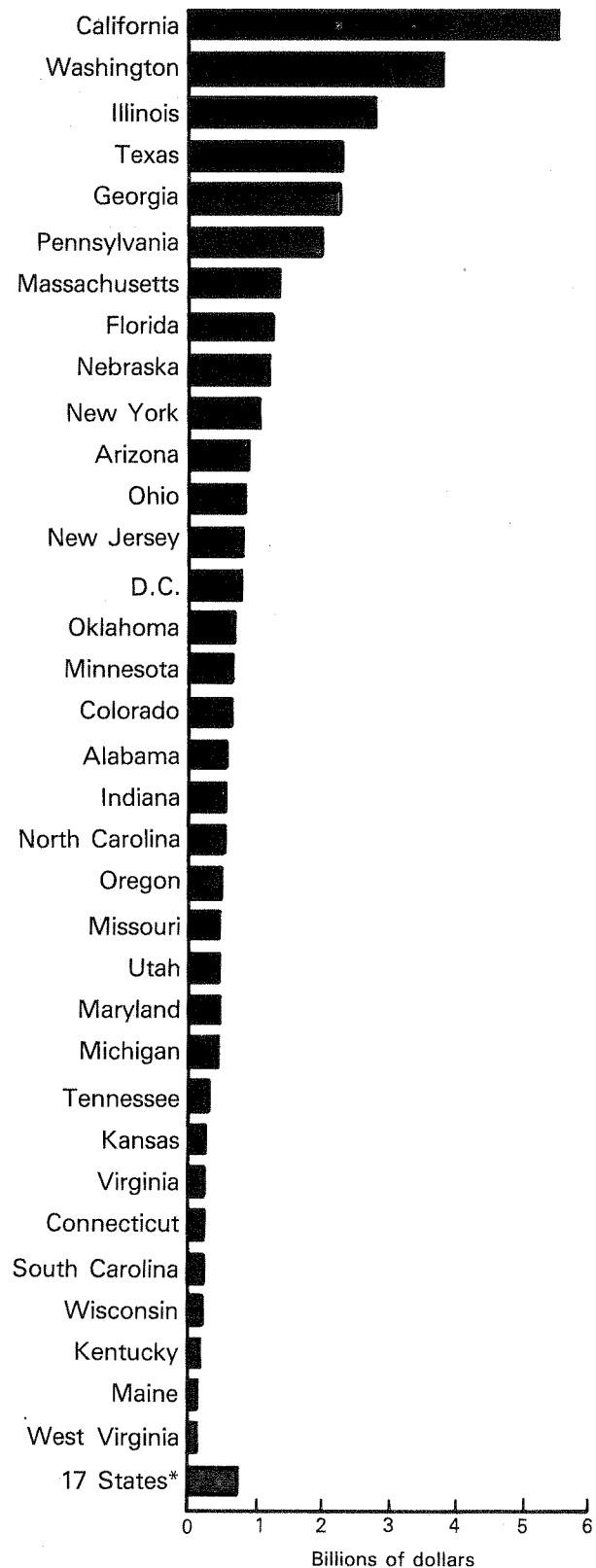
### Revenue of Special District Governments by Source: 1982

TOTAL: \$31.0 BILLION



F/6

### Special District Expenditure by States: 1982



\*Idaho, Wyoming, South Dakota, Mississippi, Nevada, Montana, Arkansas, Louisiana, Rhode Island, New Hampshire, Alaska, Delaware, North Dakota, Iowa, New Mexico, Vermont, and Hawaii

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## COUNTIES

County governments range widely in size and perform a large array of functions except in Connecticut, Rhode Island, the District of Columbia, and limited areas of other States.

### Revenue Sources

Total revenue of all county governments rose \$26 billion to \$68.6 billion from 1977 to 1982. Of county government revenues, 67 percent (\$45.7 billion) were intergovernmental revenue and property tax receipts in 1982, down from 75 percent in 1977. This decline has been almost entirely offset by the growth of charges and miscellaneous revenues. Receipts from current charges, interest earnings, and other miscellaneous revenues were 22.9 percent (\$15.7 billion) of all county revenue in 1982, up from 16.1 percent (\$6.9 billion) in 1977. Interest earnings and hospital charges, increasing from 1.6 percent to 4.6 percent and 6.3 percent to 7.7 percent, respectively, are the major components in revenue growth.

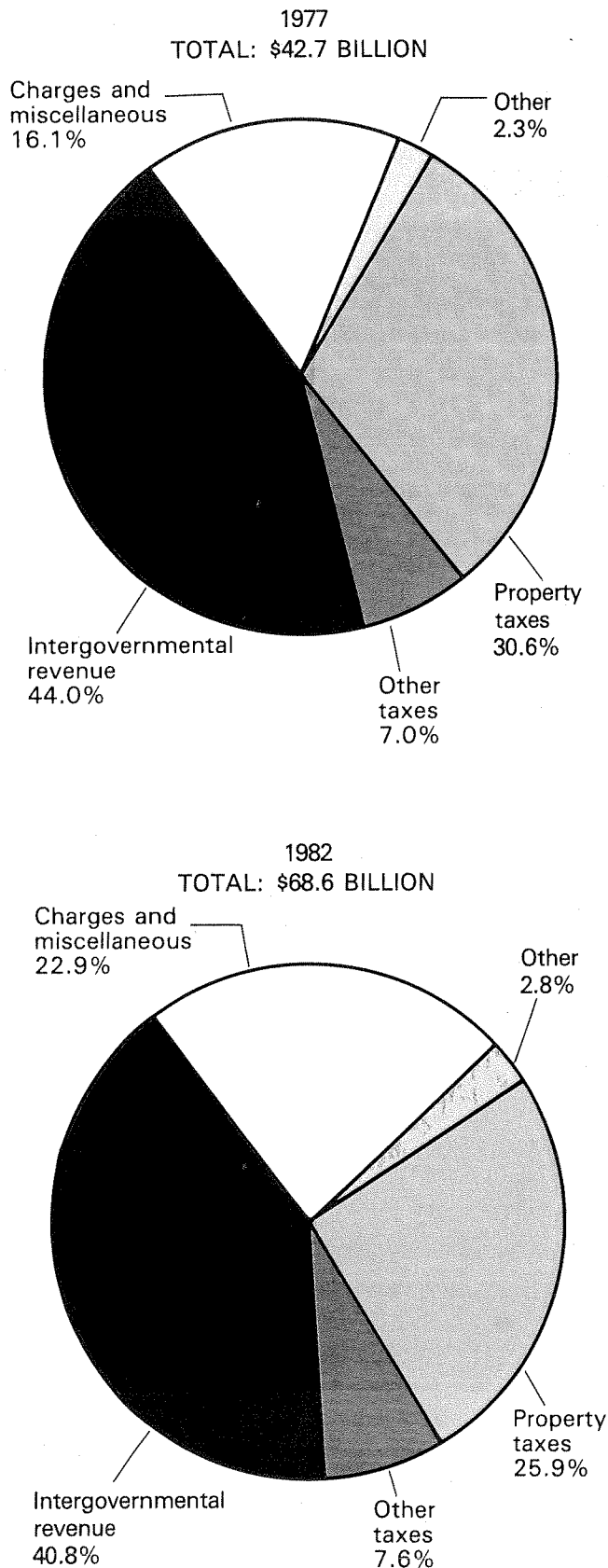
### County Expenditure by Function

Total expenditure of county governments rose to \$67.1 billion (58 percent) from 1977 to 1982. On a function-by-function basis, spending of county governments for public welfare, education, and highways comprised a smaller share of county spending in 1982, compared to 1977. In particular, county spending for public welfare absorbed 15.4 percent of county expenditure in 1982 compared to 18.4 percent in 1977. However, hospitals, health, police protection, interest on general debt, correction, judicial and legal, financial administration, and utilities recorded gains in their share of county government spending.

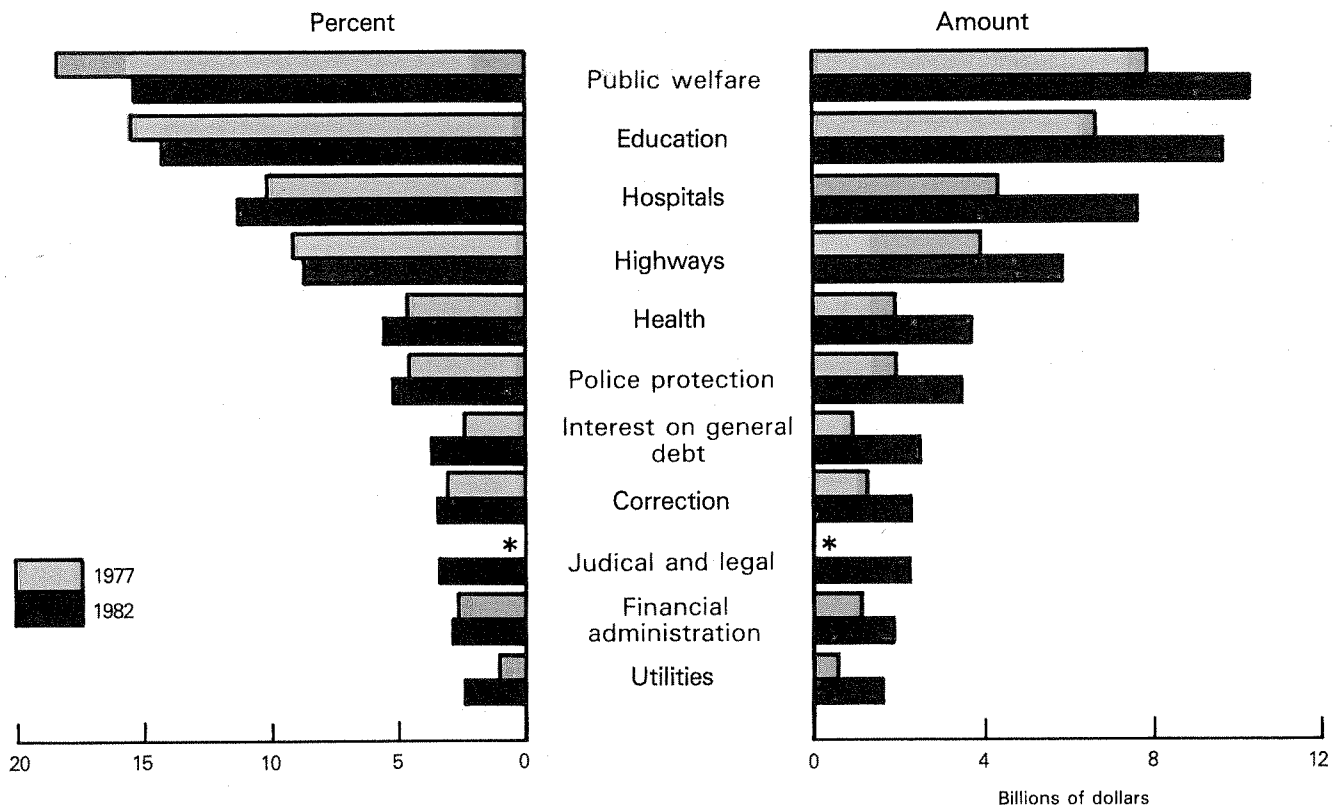
### Per Capita Expenditure by Population-Size Group

Per capita expenditure of county governments for selected major functions varies markedly by the size of the population served. County governments with populations of 250,000 or more, which constitute 5 percent of all county governments, and serve 50 percent of the total national population under county jurisdiction; have relatively high per capita expenditure for public welfare and police protection. However, most of the smaller county governments outpace the larger counties in per capita spending for education, hospitals, and highways.

**Revenue of County Governments  
by Source: 1977 and 1982**



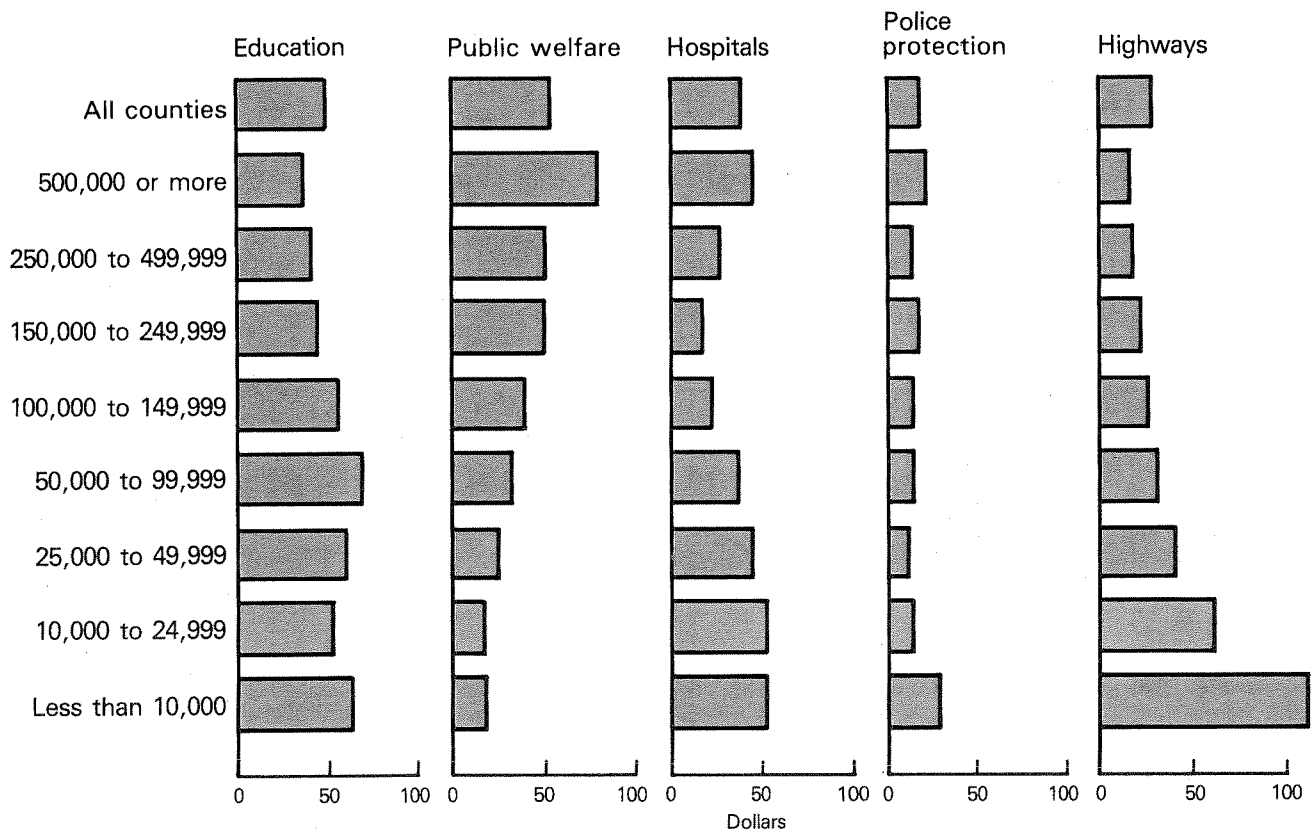
## Expenditure of County Governments by Selected Function: 1977 and 1982



\*Not available.

F/9

## Per Capita General Expenditure of County Governments for Selected Functions by Population Size Group: 1981 and 1982



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## MUNICIPALITIES

### Revenue Sources

Revenue of all municipal governments was \$115.5 billion in 1982, up \$42 billion (57 percent) since 1977. Of municipal governments' revenue, 27 percent or \$32 billion was derived from intergovernmental sources, down from 33 percent in 1977.

Charges and miscellaneous revenue (sewerage and hospital charges, interest earnings, and special assessments) provided nearly 20 percent of municipal revenue in 1982, up sharply from 14 percent in 1977. Utility revenue from water supply, electric power, gas supply, and transit charges comprised 18 percent of municipal revenue, also up from a 15-percent share in 1977.

Property taxes accounted for 17 percent of municipalities' total revenue, down from 21 percent in 1977. Other tax revenue, consisting mainly of general and selective sales and income taxes, contributed 15 percent of municipal revenue.

### Expenditure by Function

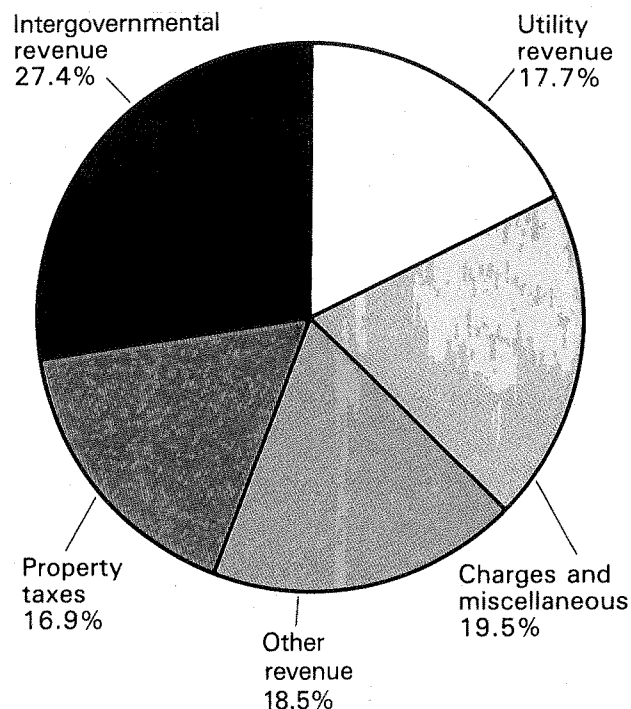
Expenditure by all municipal governments in 1982 totaled nearly \$113 billion, up \$42 billion (59 percent) since the 1977 Census of Governments. Major functions increasing faster than the overall growth of municipal spending since 1977 include utilities, housing and community development, highways, sewerage, and hospitals. These latter activities combined comprised 40 percent of municipal expenditure in 1982, compared to 34 percent in 1977. Functions that did not keep pace with growth in municipal spending include education, police protection, fire protection, and public welfare. Consequently, their share of municipal expenditure declined from 32 percent in 1977 to 27 percent in 1982.

### Per Capita Expenditure by Population-Size Group

Looking at municipal spending as a whole masks sharp differences in per capita expenditure by municipalities in various population size-groups. Municipalities with populations of 300,000 or more, which account for 46 percent of all municipal expenditure, spend substantially more on a per capita basis for education, public welfare, hospitals, police protection, housing and community development than any other municipal population size-group. Per capita differences are much less pronounced among population size-groups for highways, fire protection, parks and recreation, and sanitation other than sewerage.

### Revenue of Municipal Governments by Source: 1982

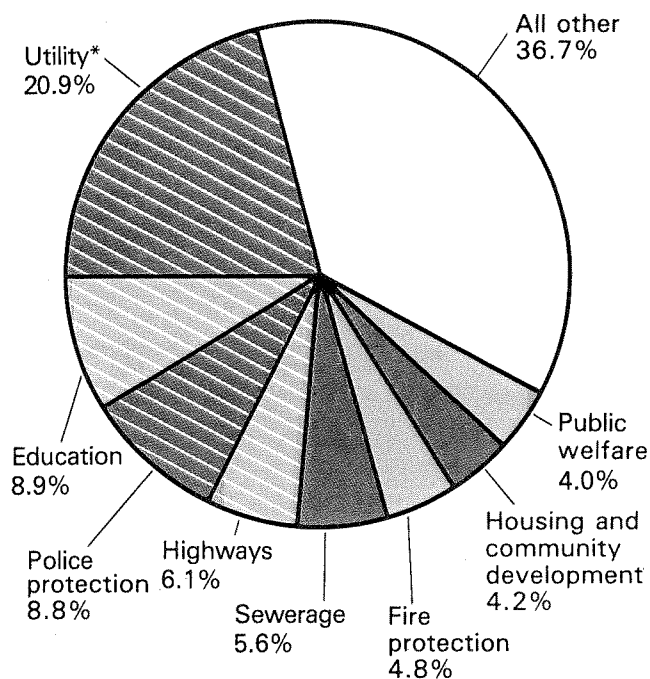
TOTAL: \$115.5 BILLION



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### Expenditure of Municipal Governments by Function: 1982

TOTAL: \$112.8 BILLION

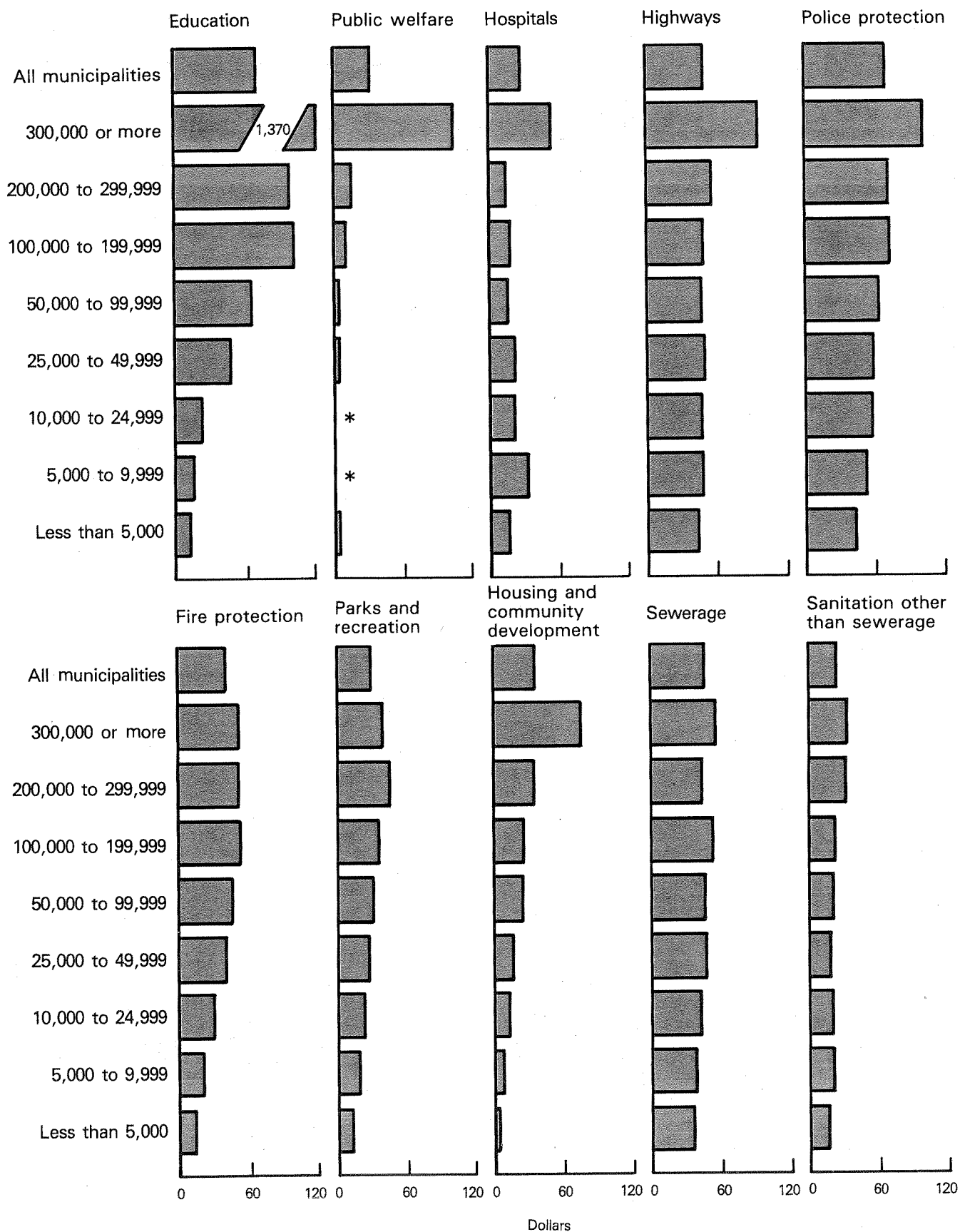


\*Includes water supply (6.7%), electric power (9.9%), gas supply (1.8%) and transit (2.6%)<sup>1</sup>.

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**Per Capita General Expenditure for Selected Functions by Size Group of Municipal Governments: 1982**



\*Less than \$2 per capita.

Dollars

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## TOWNSHIPS

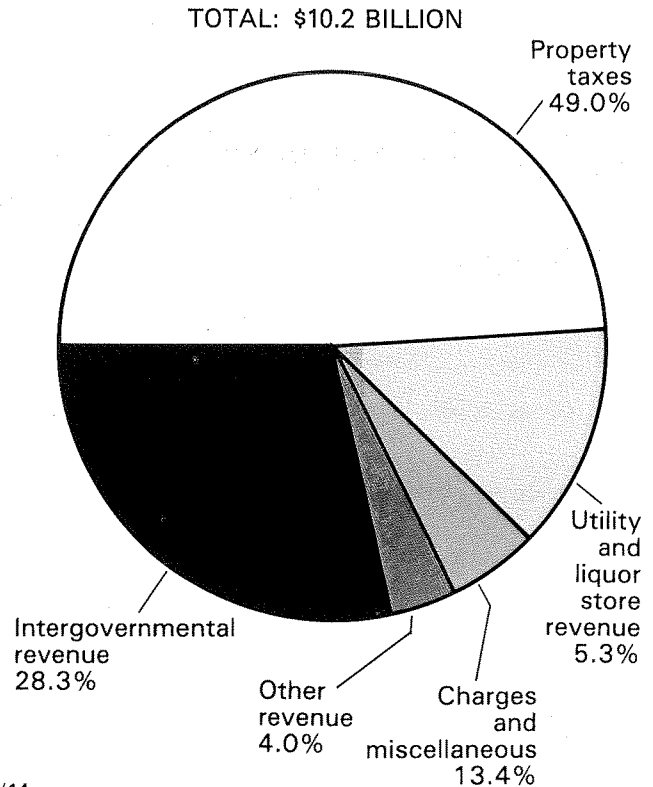
### Revenue Sources

Active township governments, confined to 20 States in the Northeast and Midwest Regions, received revenue of \$10.2 billion in 1982, an increase of \$3.4 billion (49 percent) over 1977. Intergovernmental revenue comprised 28 percent of townships' revenue in 1982, about the same share as in 1977. However, revenue from property taxes represents a decrease from 54 percent in 1977 to 49 percent in 1982. Charges and miscellaneous revenue, conforming to the pattern exhibited by other local governments, comprised an increased share of township revenue in 1982—13 percent, from 8 percent in 1977.

### Expenditure by Function and States

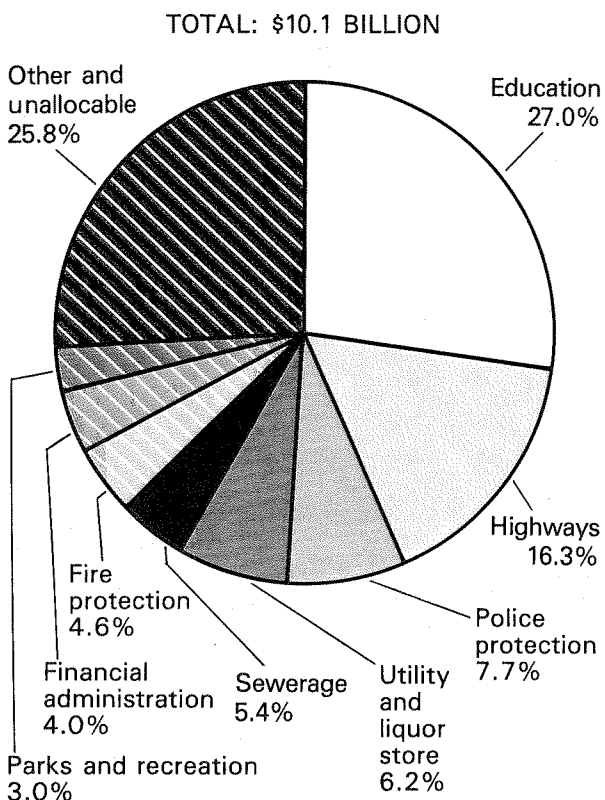
In 1982, expenditure of \$10.1 billion by township governments increased \$3.1 billion (44 percent) since 1977. Four States with \$1 billion or more in expenditure by township governments—Massachusetts, Connecticut, New York, and New Jersey—accounted for over 70 percent of all spending by township governments. The functions of education, highways, sewerage, and police protection comprised 56 percent of expenditure by township governments.

### Revenue of Township Governments by Source: 1982



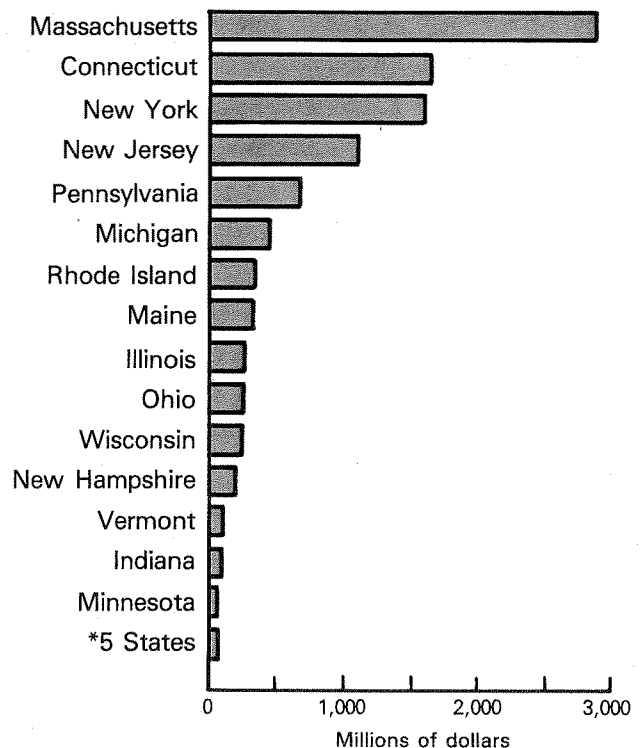
F/14

### Expenditure of Township Governments by Function: 1982



F/15

### Expenditure of Township Governments by States: 1982



\*Kansas (\$22 million), North Dakota (\$12 million), South Dakota (\$8 million), Missouri (\$9 million), and Nebraska (\$7 million).

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## REVENUE

### Revenue Sources by Level of Government

Major revenue sources vary markedly by level of government. State and local governments receive substantial amounts of intergovernmental revenue; the Federal government is the chief recipient of individual income taxes; and local governments rely primarily on the property tax. However, all levels of government are receiving more revenue from sales taxes, and from charges and miscellaneous general revenue.

#### Federal Government

In 1982, total Federal government revenue was \$688 billion—60.0 percent of all government revenue—an increase of 58.3 percent in 1977. Also, federal predominance was marked in relation to individual revenue components. For example, Federal insurance trust revenue of \$190 billion collected in 1982 was 77 percent of all government insurance trust revenue, and \$91 billion received by the Federal government in charges and miscellaneous general revenue was 47 percent of all revenue collected in this category.

Individual income taxes generated over 43 percent of all Federal revenue in 1982, compared to 41 percent in 1977. However, Federal corporate income taxes dropped from 14 percent (\$55 billion) of Federal revenue in 1977 to 7 percent (\$49 billion) of Federal revenue in 1982. The decline in this revenue was offset by proportionate increases in sales tax revenue, charges and miscellaneous income, and insurance trust revenue.

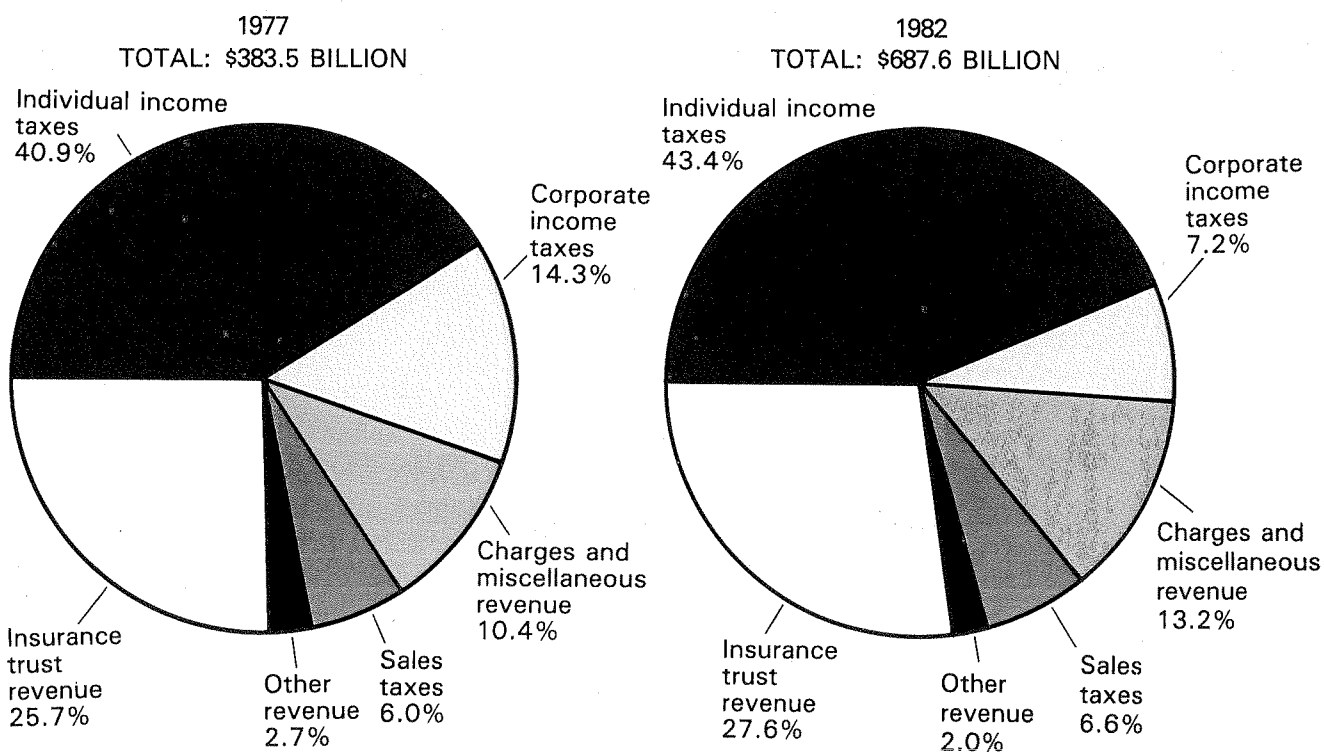
#### State Governments

Total revenue of State governments rose from \$204 billion in 1977 to \$331 billion in 1982, a gain of 62 percent. Since 1977, proportionate declines in intergovernmental revenue, insurance trust income, sales and gross receipts taxes, and corporate net income taxes were offset by gains in charges and miscellaneous revenue and individual income taxes.

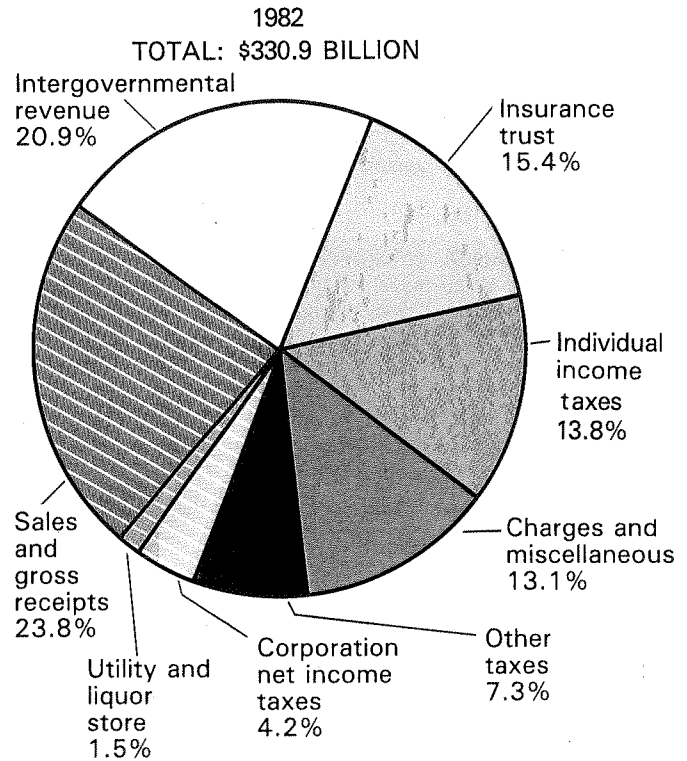
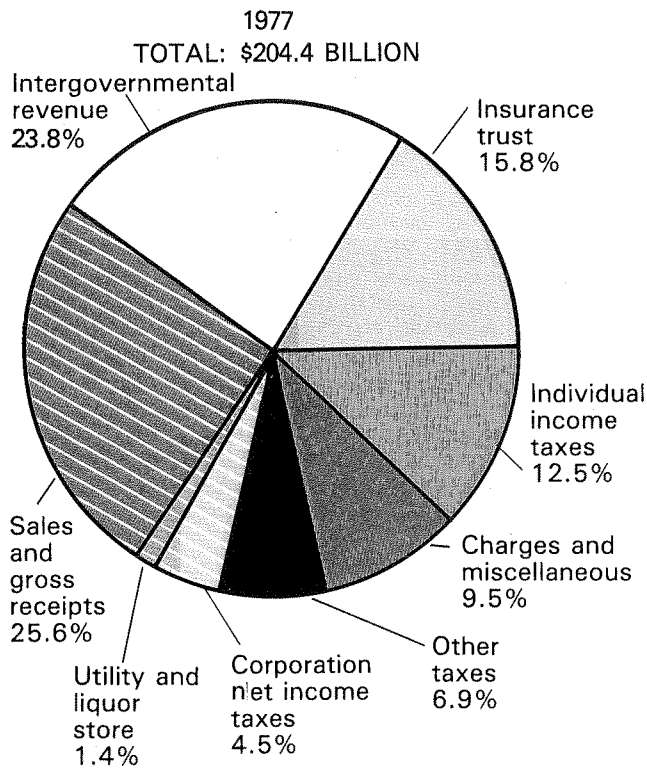
#### Local Governments

Property taxes declined in relative importance as a source of local government revenue, dropping from 31 percent of total revenue in 1977 to 25 percent in 1982. Despite a \$40 billion increase to nearly \$117 billion, intergovernmental revenue dropped from 39 percent in 1977 to 37 percent in 1982 of total local government revenue. Charges and miscellaneous general revenue increased about \$33 billion to a total of \$61 billion, comprising 19 percent of total local government revenue in 1982 compared to 14 percent in 1977. Also, increasing faster than the overall increase in total revenue were sales and gross receipts taxes (from 4.2 percent to 4.7 percent), utility and liquor store revenue (from 7.4 percent to 9.2 percent), and insurance trust revenue (from 1.4 percent to 1.6 percent).

**Federal Government Total Revenue by Major Sectors and Level of Government: 1977 and 1982**

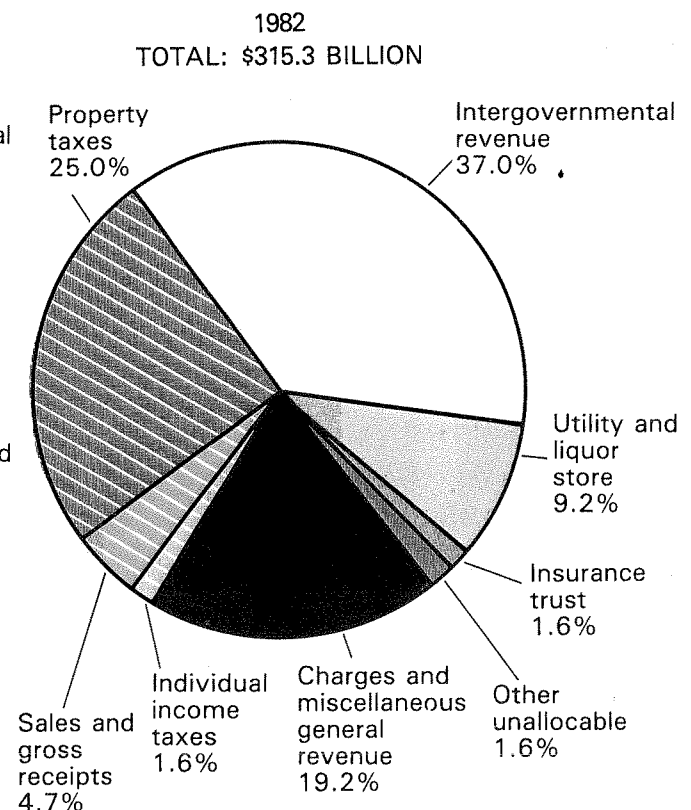
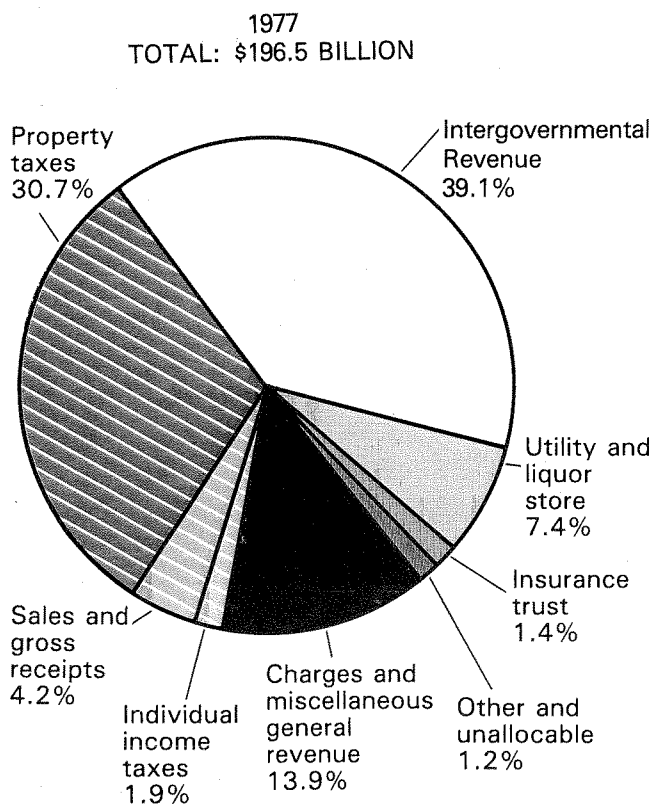


**State Government Total Revenue by Major Sector and Level of Government: 1977 and 1982**



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**Local Government Total Revenue by Major Sector and Level of Government: 1977 and 1982**



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## EXPENDITURES

### Federal Government

Federal expenditure, increasing 84 percent from 1977 to 1982, accounted for about 66 percent of the spending increase by all governments. More than two-thirds of Federal outlays occurred in three categories: insurance trust benefits (28.6 percent), national defense and international relations (25.6 percent), and interest on debt (12.8 percent).

The most significant shift in Federal spending from 1977 to 1982 was the growth of interest payments on the national debt. More than tripling in size from \$33.3 billion to \$101.8 billion, interest payments on general debt comprised nearly 13 percent of Federal expenditure in 1982, compared to 8 percent in 1977.

Federal insurance trust expenditure is the largest individual expenditure at \$228 billion, having increased \$110 billion and amounting to 29 percent of Federal expenditure, from 27 percent in 1977. Other proportionate gains were recorded in national defense and international relations, natural resources, and housing and community development. Smaller shares of Federal expenditure were received in education, public welfare, and other functions grouped under other general expenditure such as highways, police protection, and health.

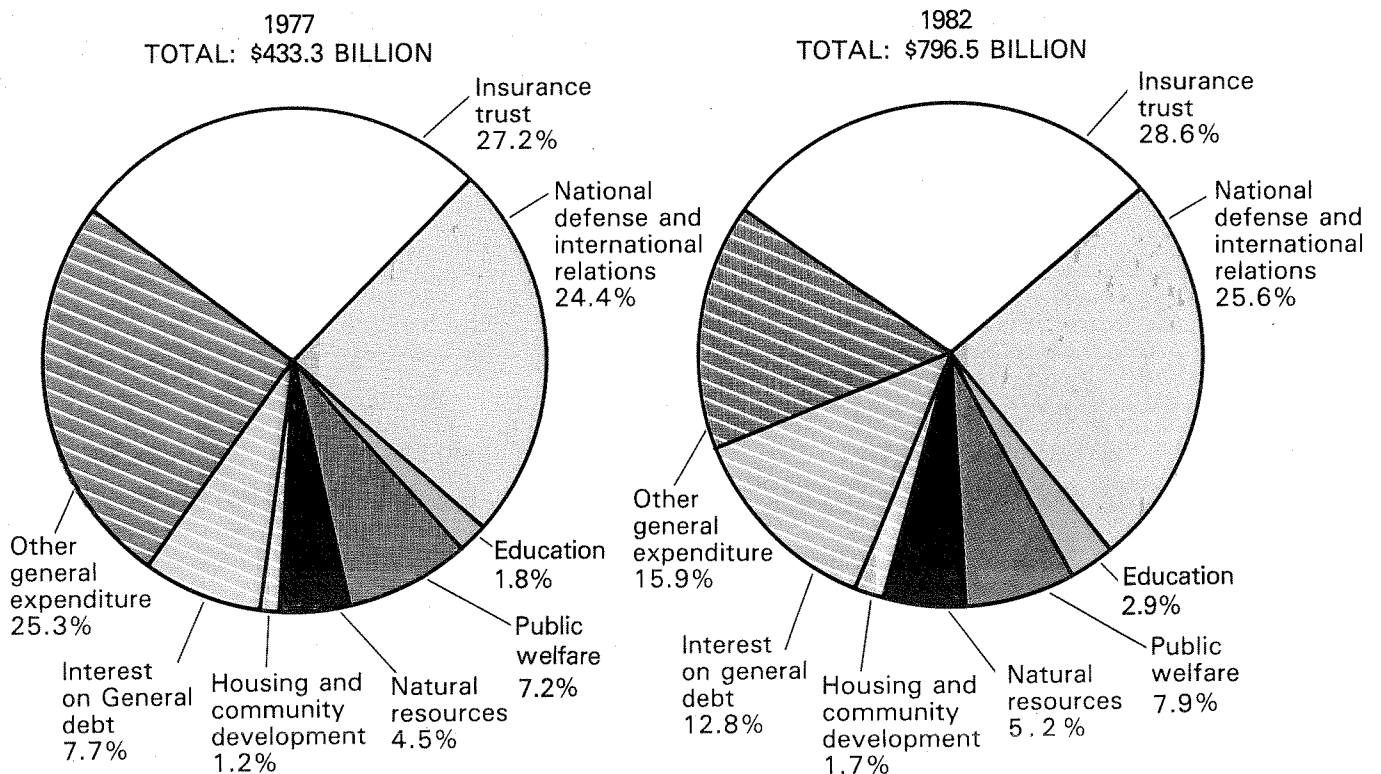
### State Governments

Spending by State governments rose from \$191 billion in 1977 to \$310 billion in 1982, an increase of 62 percent. State expenditure for education, amounting to \$103 billion, constituted 33 percent of all State outlays. Other significant State spending occurred in public welfare (17.8 percent), insurance trust benefits (11.2 percent), and highways (8.1 percent). Relatively little movement was shown by any one function as a percent of total State spending.

### Local Governments

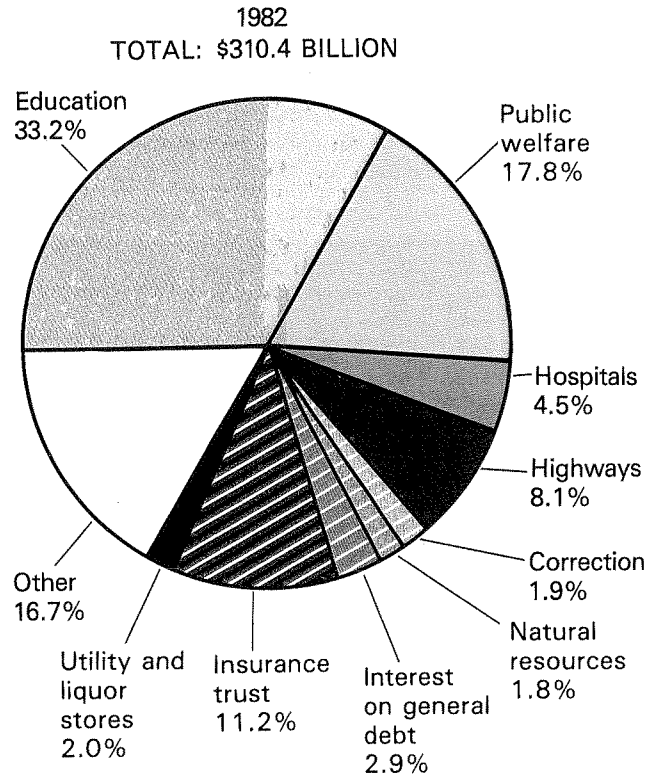
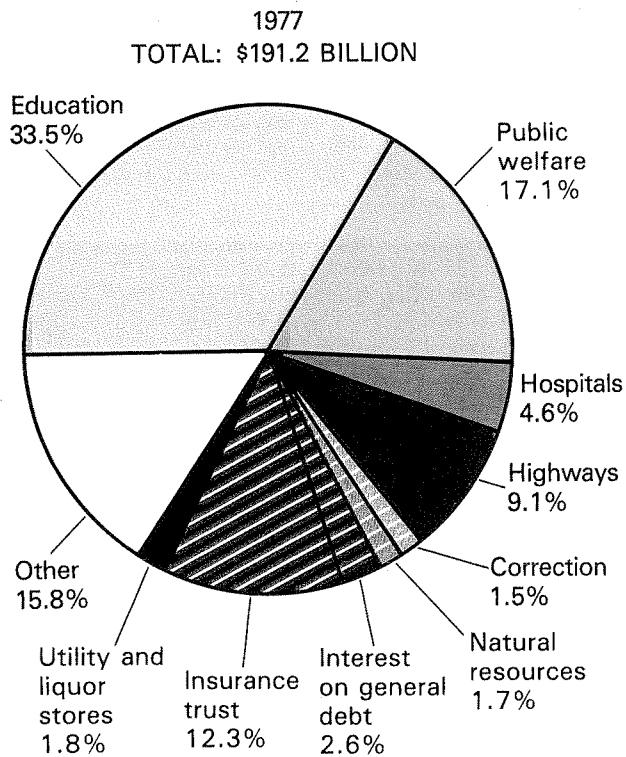
Local government spending for education declined from 39 to 36 percent of total expenditure, but exceeded by far local expenditure for any other functions. Public welfare expenditure declined from over 6 percent to slightly less than 5 percent; and funding for highways and sewerage also exhibited slight proportionate declines. However, utility and liquor stores comprise 13 percent of local government spending, compared to 11 percent in 1977. Other activities with increased shares of local government spending include housing and community development, interest on debt, hospitals, and insurance trust.

**Federal Government Expenditure of Major Functions by Level of Government: 1977 and 1982**



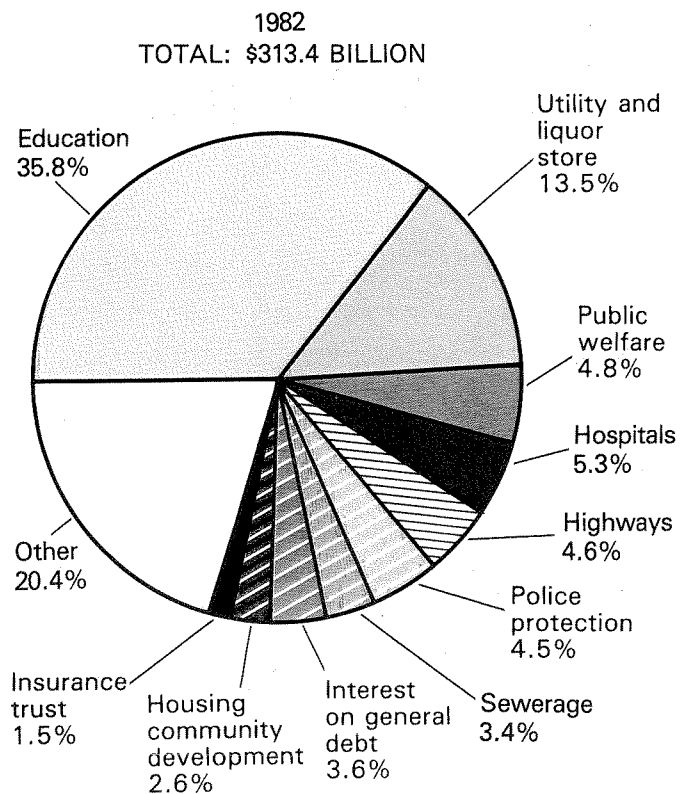
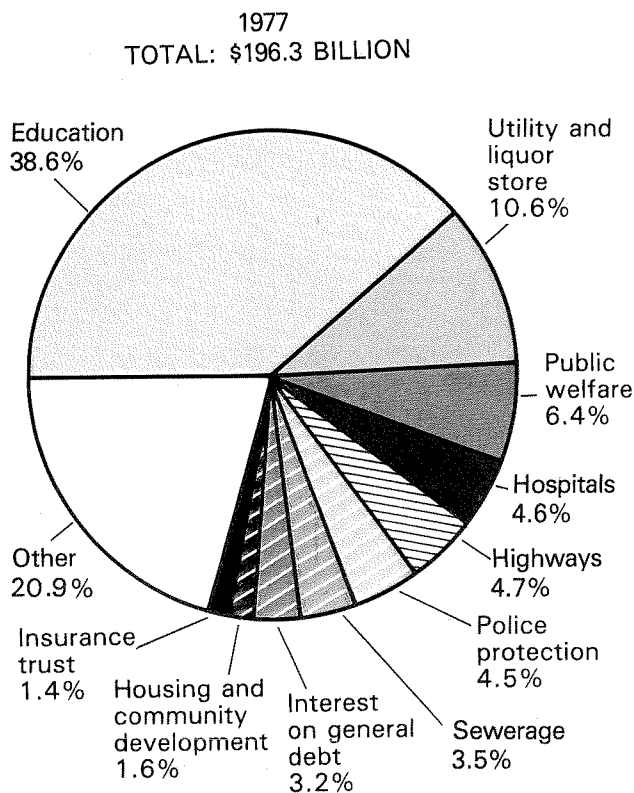
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## State Government Expenditure by Level of Government: 1977 and 1982



F/21

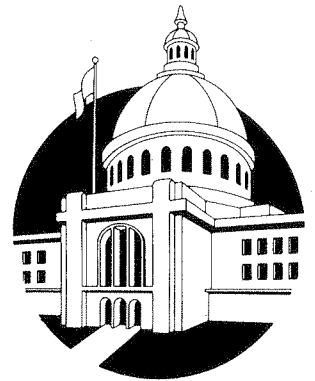
## Local Government Expenditure by Level of Government: 1977 and 1982



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## Section 4



# Governmental Employment

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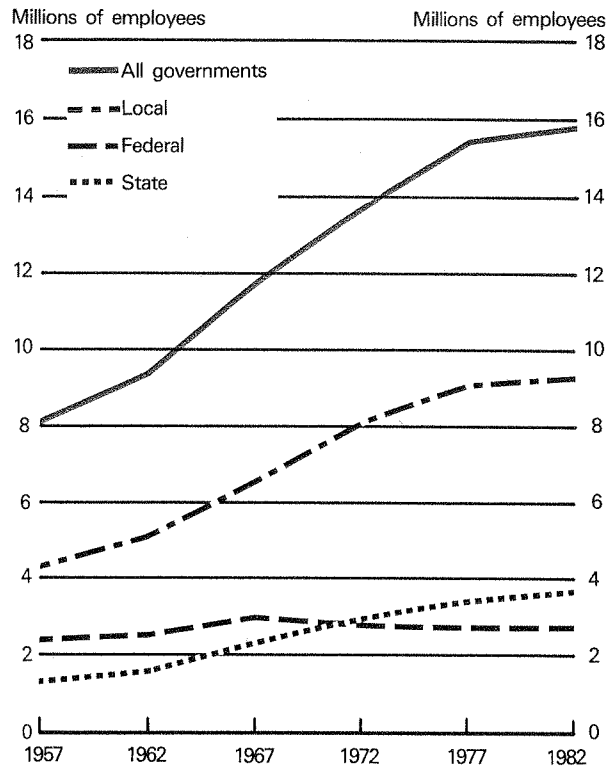
### INTRODUCTION

In the Public Employment phase of the census of governments, statistics are collected on employment and payrolls of governments. The first of three separate publications, **Employment of Major Local Governments**, provides data on employment and payrolls for all county governments; municipalities and townships (in selected States) having 10,000 or more population; school systems having 5,000 or more enrollment; and special districts having 100 or more full-time employees.

The second publication, **Compendium of Public Employment**, summarizes public sector employment and payrolls. Employment and payroll data are shown not only by function and type of government, but by States and county areas. State and local government costs for selected employee benefits are published in a separate supplement to the **Compendium of Public Employment**.

A third publication, **Labor-Management Relations in State and Local Governments**, provides national and State-by-State data on governments having labor relations policies; the number of employees who belong to employee organizations; the number of labor-management agreements and employees covered by contractual agreements; and the number and size of employee bargaining units. Data from the labor-management relations report are not published in the Graphic Summary.

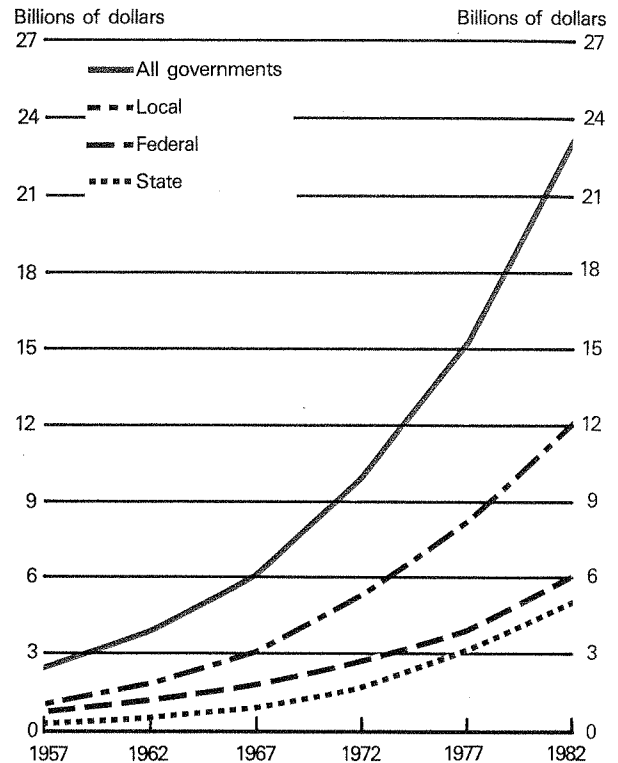
### Public Employment by Level of Government: 1957-1982



Note: Data reported in 1957 represent the month of April. Other data reported represent the month of October.

E/1

### Monthly Payrolls by Level of Government: 1957-1982



Note: Data reported in 1957 represent the month of April. Other data reported represent the month of October.

E/2

## FULL- AND PART-TIME EMPLOYMENT

Civilian employment for all levels of government in the United States reached 15.8 million persons in October 1982—an increase of 2.5 percent or 382,000 employees since October 1977. This employment includes all civilians employed on a full or part-time basis by the Federal, State, and local governments (counties, municipalities, townships, school districts, and special districts). In October 1982, over 3 million of the 15.8 million civilian public employees were part-time workers, nearly two-thirds of whom worked for local governments. When part-time employment is discounted by applying full-time earning rates, the resultant full-time equivalent employment of State and local governments totals 10.9 million, an increase of 271,000 since October 1977. (Comparable full-time equivalent data are not available for the Federal government).

## EMPLOYMENT BY LEVEL OF GOVERNMENT

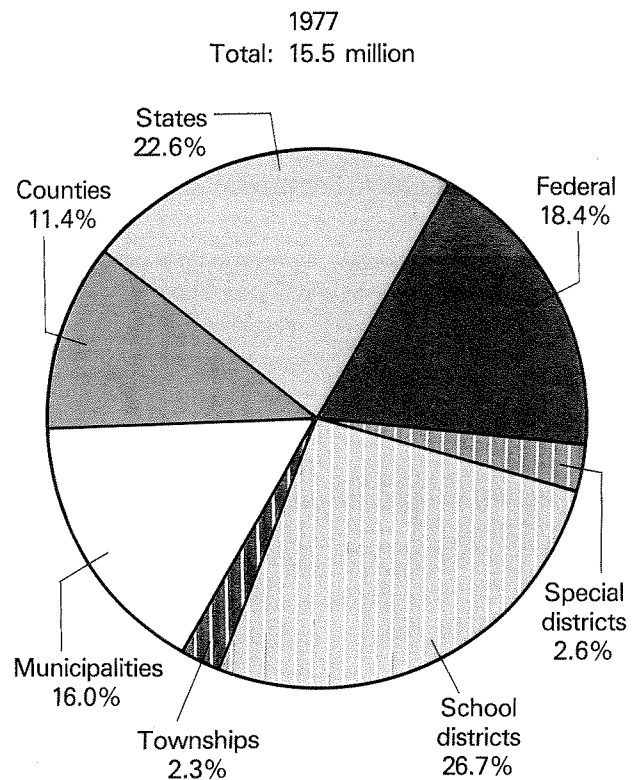
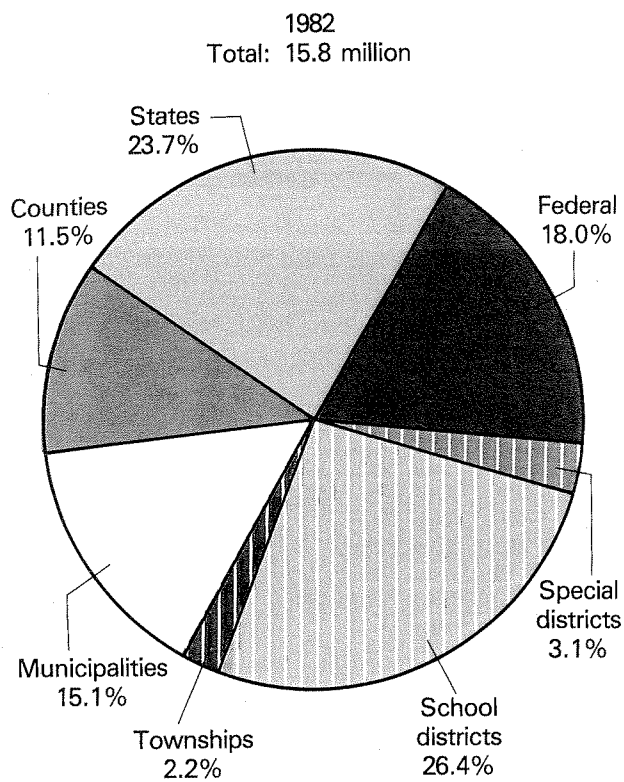
Federal employment, remaining unchanged at 2.8 million since October 1977, declined from 18.4 percent to 18.0 percent of the total civilian government workforce. State governments, which employ 23.7 percent of the civilian public workforce, absorbed 66.2 percent or 253,000 of the 382,000 increase in public employment from 1977 to 1982. Local government employees, constituting 58.3 percent of all civilian public employees, increased 1.4 percent or 129,000. However, not all types of local government recorded employment increases. Municipal employment declined from 2,469,000 employees to 2,397,000 since October 1977, constituting 15.1 percent of the total civilian public workforce in 1982, compared to 16.0 percent in 1977. Special districts, reflecting a 10-percent increase in the number of this type of government, recorded the largest employment gain among local governments—76,000 employees or 19 percent.

## PAYROLLS BY LEVEL OF GOVERNMENT

In October 1982, payrolls for all levels of government totaled \$23.2 billion, an increase of 51 percent since October 1977. Since October 1977, monthly payrolls of State governments rose 57 percent. Special district payrolls increased 81 percent, but only account for 2.9 percent of total civilian public payrolls. Federal and county governments monthly payrolls increased 52 and 53 percent, respectively. Township governments retained their share of total payroll, while school district and municipal governments had payroll increases below the average of 51 percent.

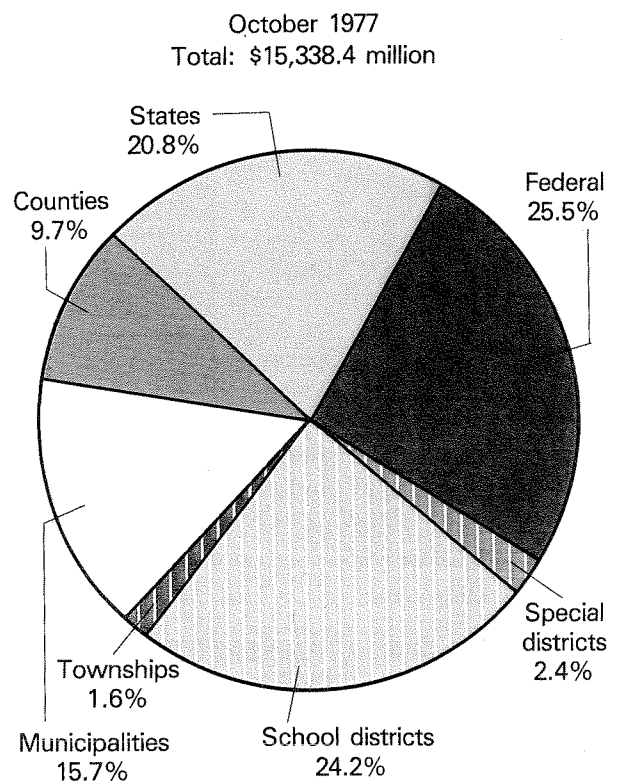
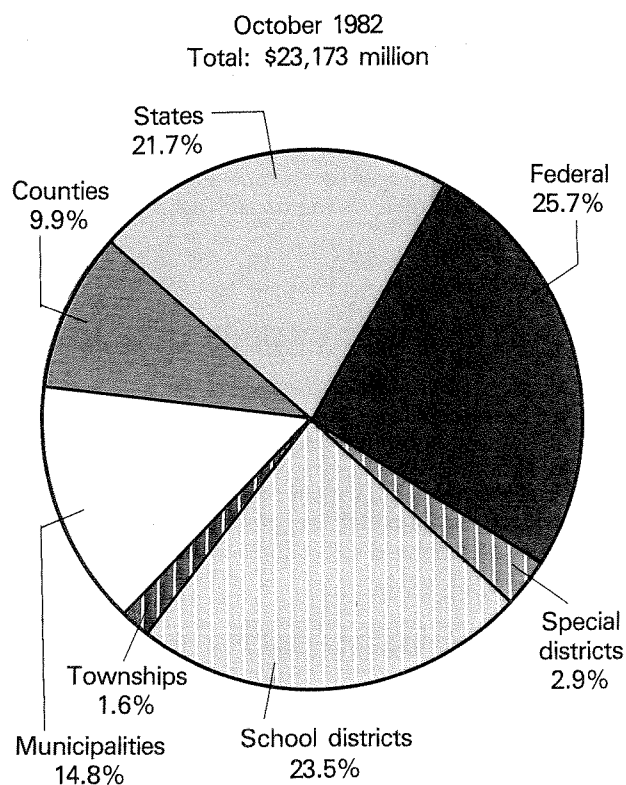


## Total Employees by Type of Government: 1982 and 1977



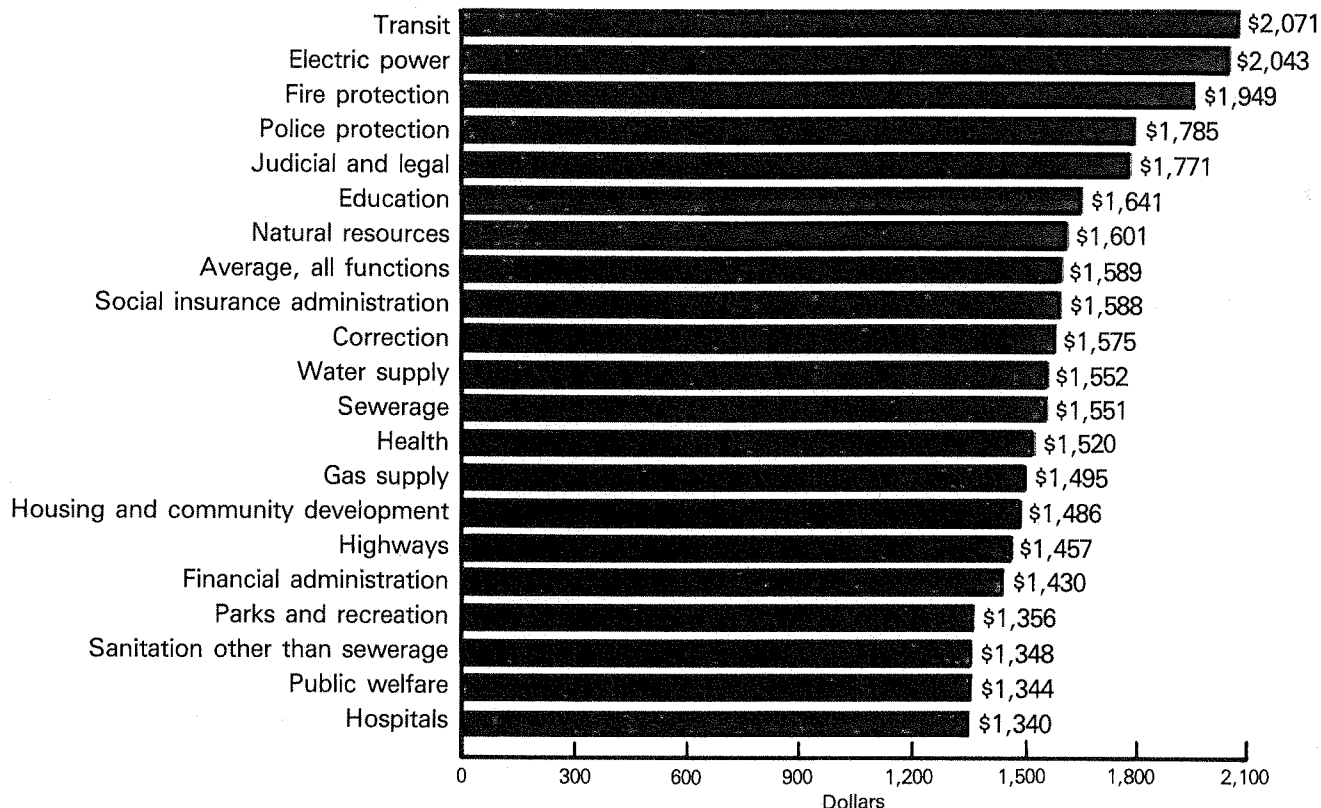
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## October Payrolls by Type of Government: 1982 and 1977



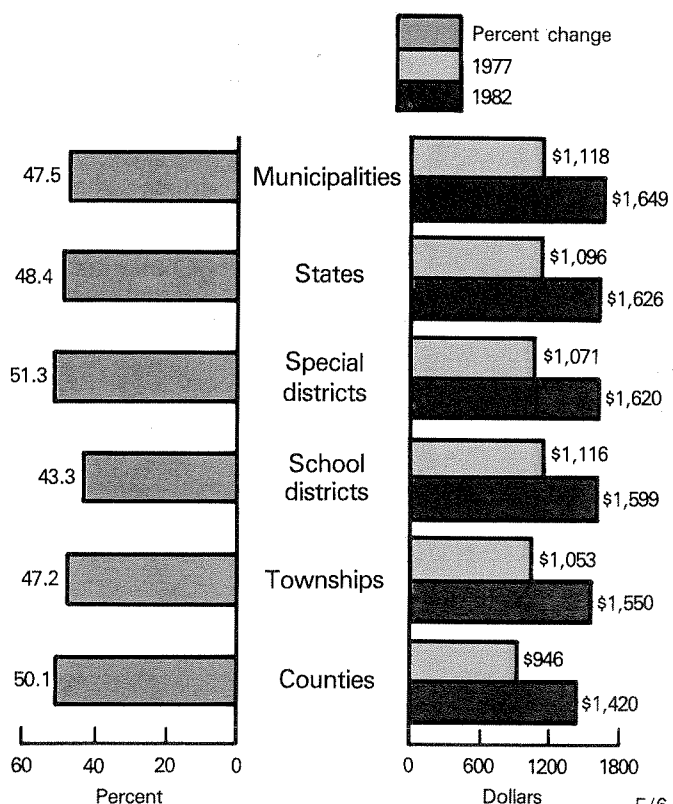
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## Average Monthly Earnings of Full-Time State and Local Government Employees by Function: October 1982



E/5

## Average Monthly Earnings of State and Local Government Employees by Type of Government: 1977 and 1982



E/6

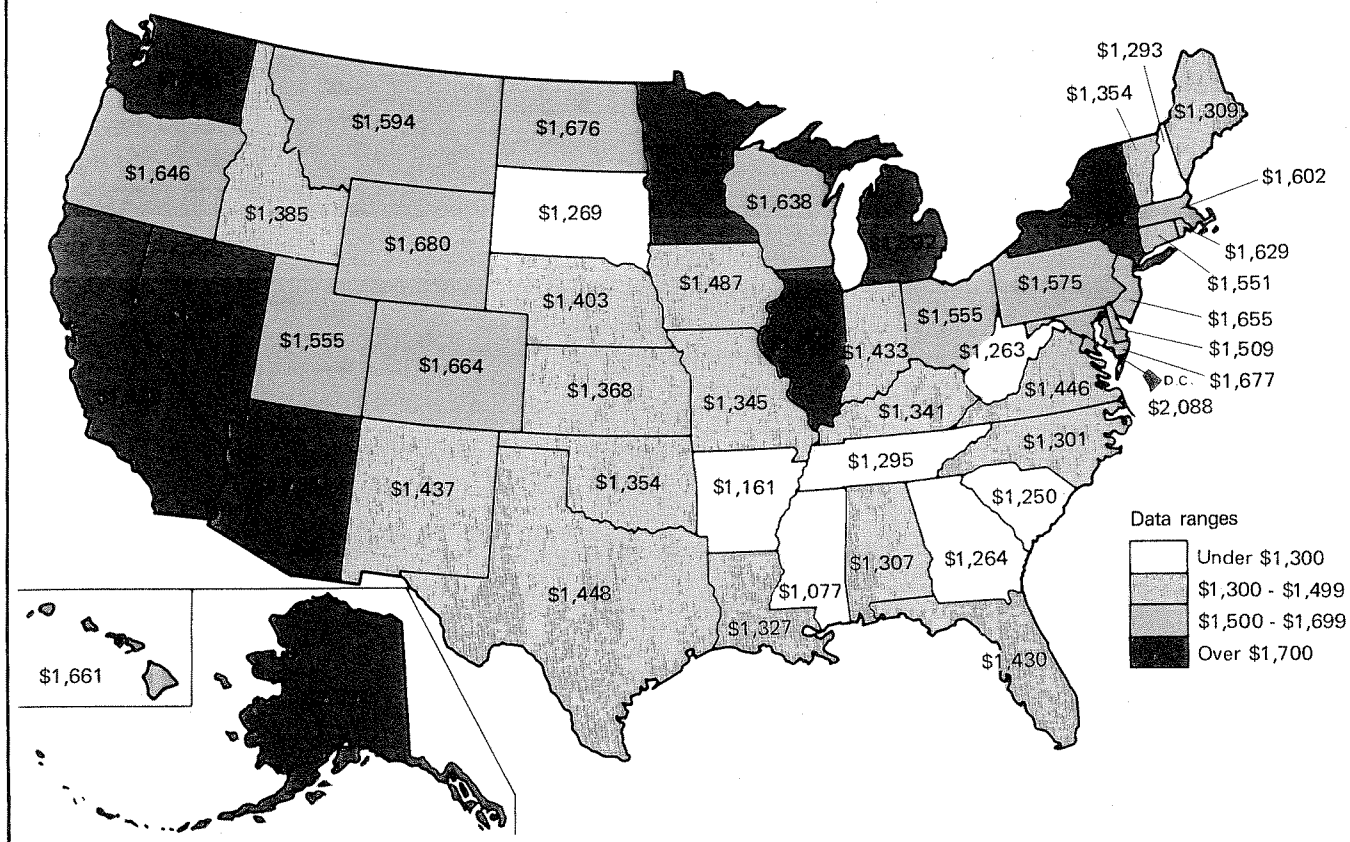
## AVERAGE EARNINGS OF STATE AND LOCAL GOVERNMENT EMPLOYEES

The average earnings of full-time State and local government employees was \$1,589 in October 1982, compared to \$1,082 in October 1977. Average earnings in October 1982 ranged from \$2,071 for transit employees to \$1,340 for hospital workers. Two factors accounting for this wide variation are the differing proportions of highly paid employees within each function, and within urbanized areas, which usually have higher living costs than rural areas.

## AVERAGE EARNINGS BY LEVEL OF GOVERNMENT

In October 1982, average earnings by type of government for full-time State and local government employees ranged from \$1,420 for county governments to \$1,649 for municipalities. Special districts governments, with an increase of 51 percent in average monthly pay, supplanted school districts as the third highest in average monthly pay among State and local governments.

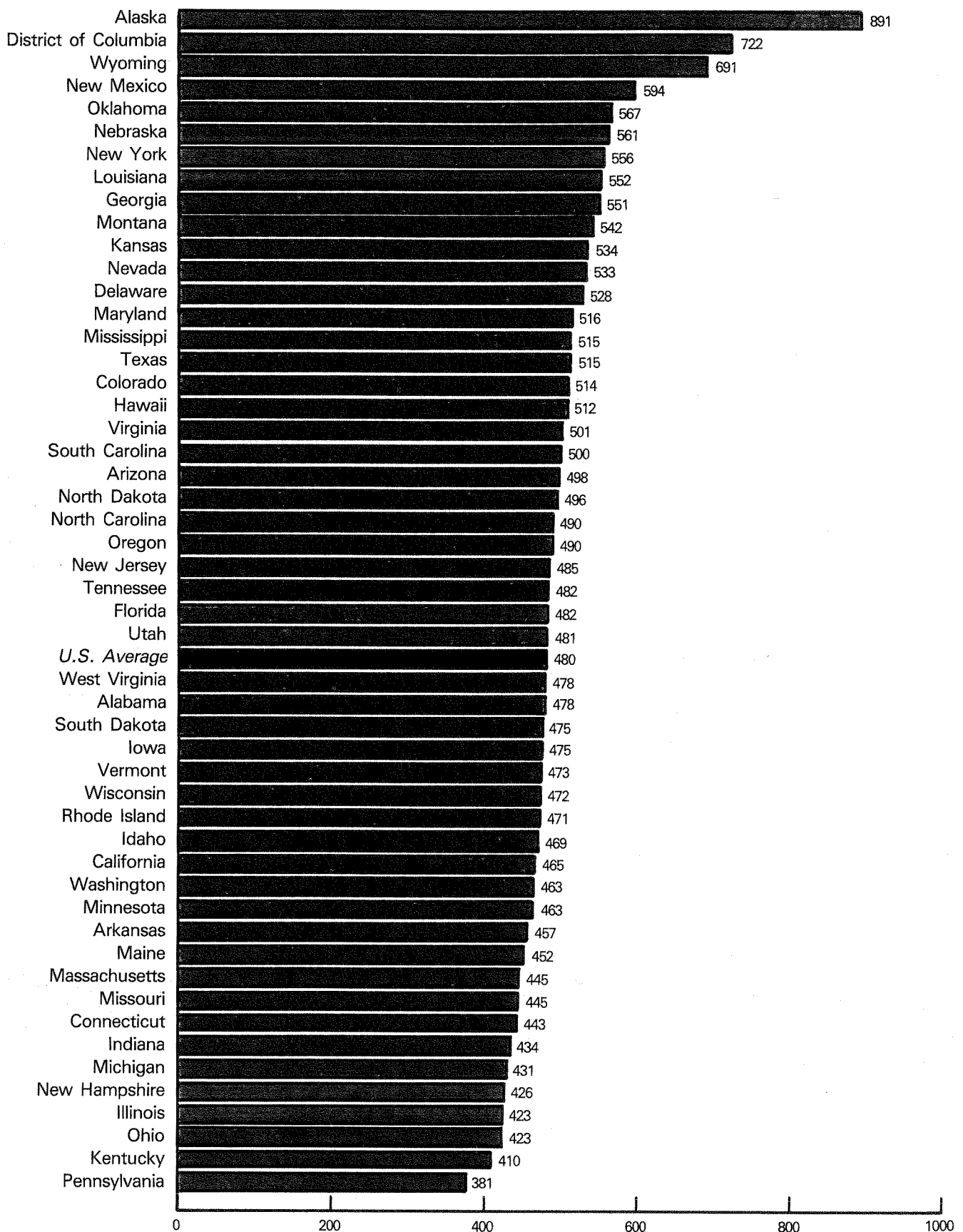
# **Average Earnings of Full-Time State and Local Government Employees by States: October 1982**

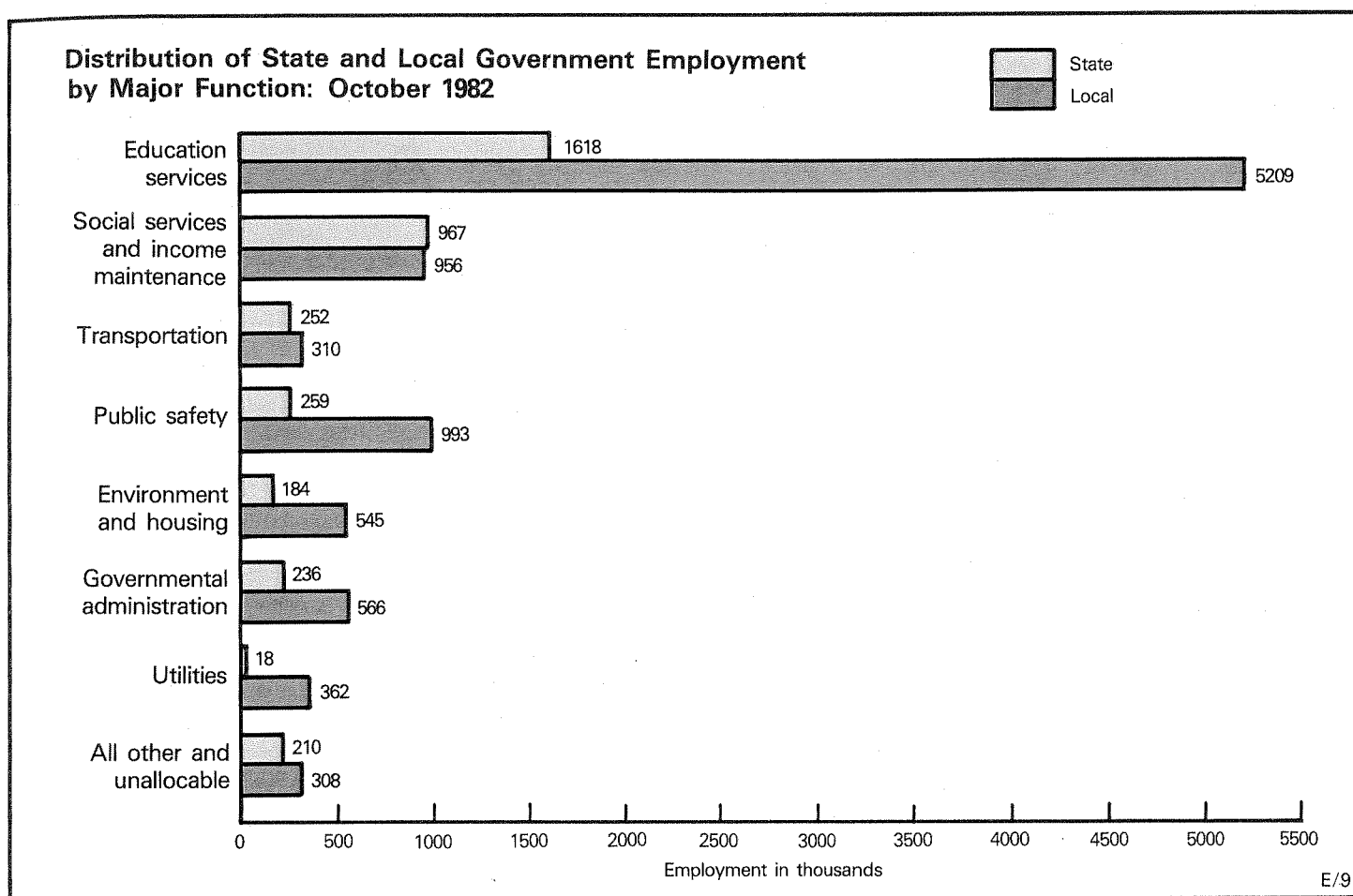


## **AVERAGE EARNINGS BY REGIONS**

In October 1982, an analysis by State of the average earnings of full-time employees reveals that the higher paid State and local government employees are concentrated in the West Region and the more highly populated States in the Midwest and Northeast Regions. Excluding Maryland and the District of Columbia, State and local government employees in the South Region average under \$1,500 in monthly salary.

**Full-Time Equivalent Employment of State and Local Governments Per 10,000 Population by States: October 1982**





## EMPLOYMENT PER 10,000 POPULATION

Full-time equivalent State and local government employment per 10,000 population range from 381 in Pennsylvania to 891 in Alaska in October 1982. Generally, there is an inverse relationship between population density and levels of State and local government employment. Thus, more densely populated States generally have lower ratios of State and local government employment to population. However, varying functional responsibilities from State to State can also have an effect on these ratios. For example, the operation of large numbers of hospitals by local governments in one State, but not another, can raise the ratio of employment per 10,000 population in a State that otherwise has similar population characteristics.

## ACTIVITIES WITHIN EMPLOYMENT FUNCTIONS

State and local government employment is distributed by seven major functional areas. Activities under social services and income maintenance are public welfare, hospitals, and health. Under public safety are police protection, fire protection, and correction. The environment and housing category includes natural resources, parks and recreation, housing and community development, sewerage, and sanitation other than sewerage. Financial administration, central administrative offices, and judicial and legal activities are under governmental administration. Activities under education services are higher education, elementary and secondary education, and libraries. The transportation category includes highways, air transportation, and water transport and terminals.

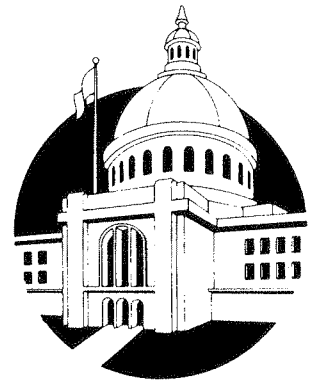
## STATE AND LOCAL GOVERNMENT EMPLOYMENT BY MAJOR FUNCTION

Fifty-five percent of local government employees work in the educational area. With the exception of social services and income maintenance, local governments outnumber State governments in total employees within every major functional area shown. However, State governments have greater numbers of employees in several individual activities grouped under major functions, e.g., corrections under public safety and natural resources under environment and housing.



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## Section 5



# Topical Studies

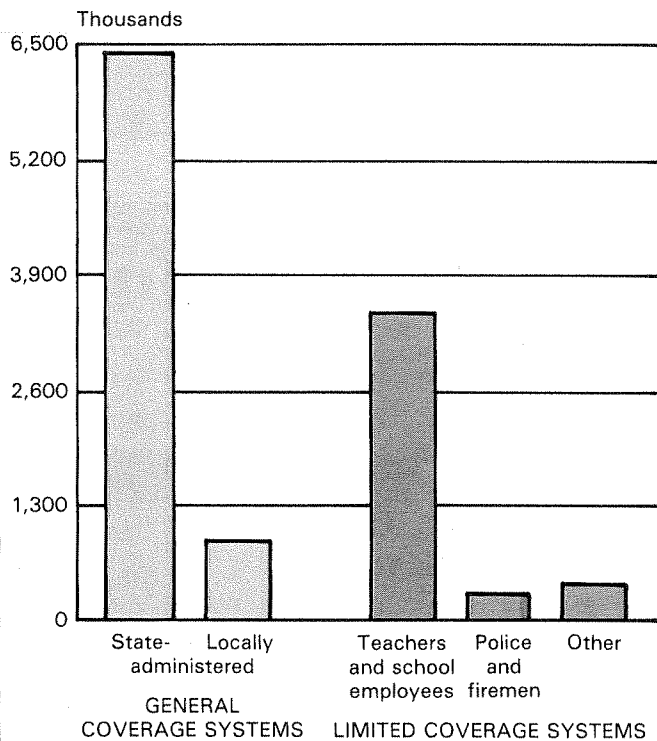
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### INTRODUCTION

Volume 6, *Topical Studies*, present statistics on subjects of special interest, as well as data that encompass two or more major sections of the census of governments. In addition to the Graphic Summary, other publications included are: **Employee Retirement Systems of State and Local Governments**, **State Payments to Local Governments**, and **Historical Statistics on Governmental Finances and Employment**.

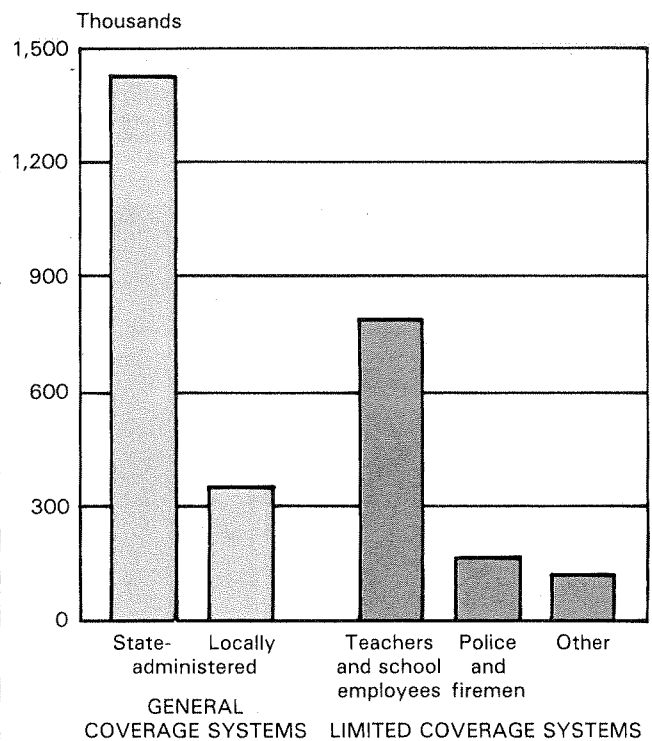
**Employee Retirement Systems of State and Local Governments** provides data on membership, finances, benefit payments, and cash and security holdings of State and local government employee retirement systems throughout the Nation. **State Payments to Local Governments** provides program descriptions for financial grants and reimbursements to local governments in each State, and the amounts paid under each program. Also, included are statistics on State intergovernmental expenditure by function and type of recipient government. The **Historical Statistics** publication provides national data on governmental revenue, expenditure, and indebtedness, by Federal, State, and local levels of government for selected years from 1902 to 1982. In addition, public employment data include national totals from 1940 and full-time equivalent employment of State and local governments by function since 1957.

### Membership of Employee-Retirement Systems of State and Local Governments, by Coverage Class of System: 1981-82



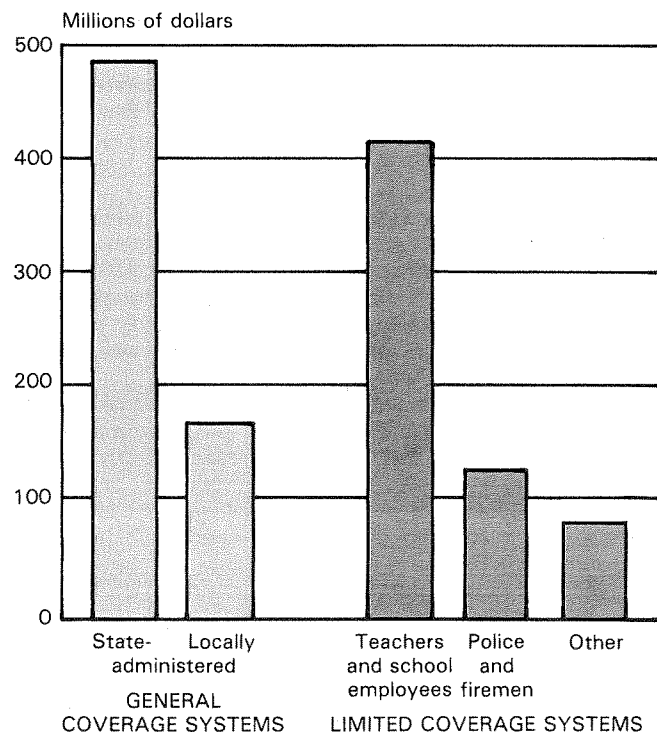
R/1

### Current Beneficiaries of Employee-Retirement Systems of State and Local Governments, by Coverage Class of System: 1981-82



R/2

### Monthly Benefit Payments of Employee-Retirement Systems of State and Local Governments, by Coverage Class of System: 1981-82



R/3

### STATE ADMINISTERED EMPLOYEE RETIREMENT SYSTEMS

In 1982, State administered employee retirement systems (including both general and limited coverage) accounted for 87.4 percent of the membership, 78.1 percent of the beneficiaries, and 72.7 percent of all recurrent benefit payments for State and locally administered systems. In addition, \$37.9 billion (77.5 percent) of total State and local public employee retirement systems receipts were received by State administered systems.

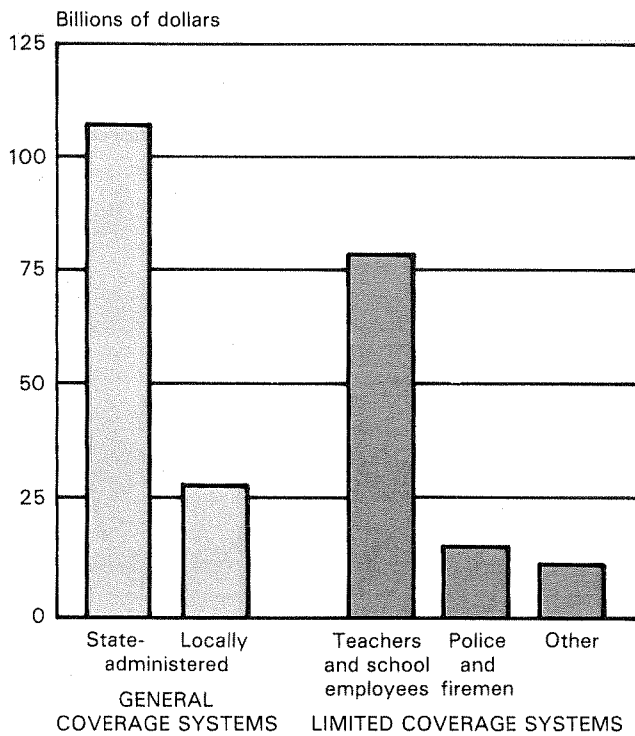
#### MEMBERSHIP

Total membership in State and local government retirement systems expanded from 11.0 million persons in 1977 to 11.6 million in 1982. However, this statistics masks varying changes in membership size by type of coverage. Membership increases in State-administered general coverage systems and State and local "Other" limited coverage systems of 685,000 and 242,000, respectively, were offset by a combined decrease of 273,000 in other coverage categories.

Membership in many of the State-operated systems include employees of local governments instead of, or in addition to, personnel of the State governments.

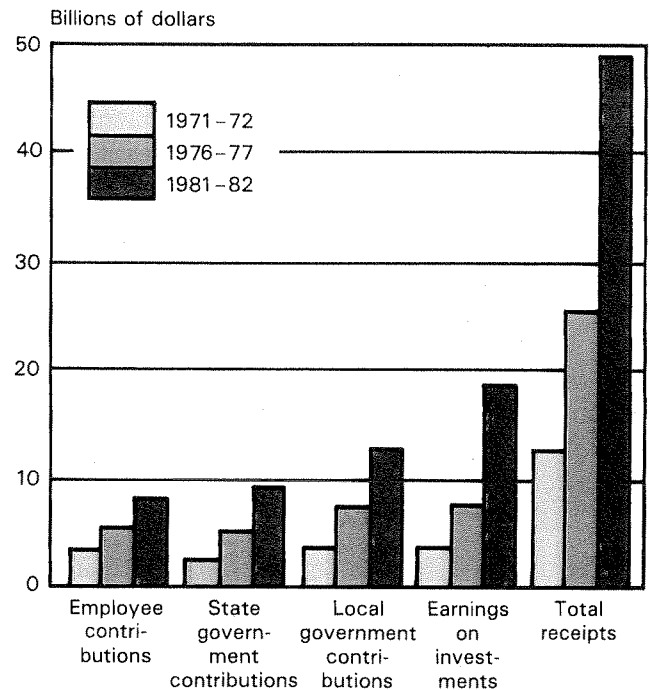


### Financial Assets of Employee-Retirement Systems of State and Local Governments, by Coverage Class of System: 1981-82



R/4

### Receipts of Employee-Retirement Systems of State and Local Governments: 1971-72, 1976-77, and 1981-82



R/5

### MONTHLY BENEFIT PAYMENTS

Monthly benefit payments of \$483 million made by State-operated general coverage systems in the last month of the 1982 fiscal year constituted 38 percent of all monthly benefit payments. However, when monthly benefit payments of limited coverage systems administered by State governments (not shown in graphs) are included, the percentage of monthly benefits to retired public employees from State-controlled systems climbs to 72.7 percent.

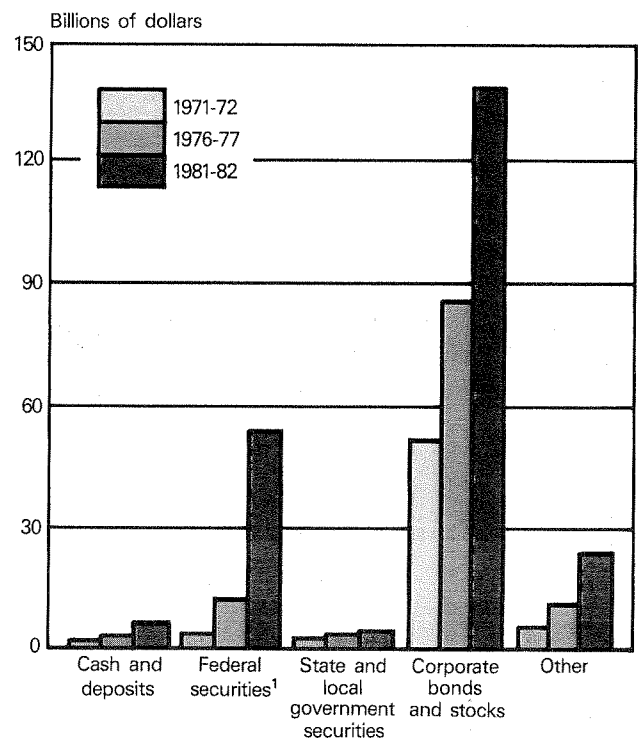
### EMPLOYEE RETIREMENT SYSTEM ASSETS

State-administered systems control \$193.3 billion of the \$245.3 billion in total assets in State and locally administered retirement systems. The value of Federal securities held by all State and local retirement systems rose from \$12.2 billion to \$54.9 billion from 1977 to 1982; and now comprise 22.4 percent of all State and local government retirement systems assets, compared to 9.9 percent in 1977.

### EMPLOYEE RETIREMENT SYSTEM RECEIPTS

Earnings on investments, rising from \$7.7 billion in 1977 to \$19.0 billion in 1982, comprise 39 percent of State and local employee-retirement system receipts, compared to 31 percent in 1977.

### Financial Assets of Employee-Retirement Systems of State and Local Governments, 1971-72, 1976-77, and 1981-82



<sup>1</sup>Includes Federal agency securities as of 1976-77. In past censuses, these securities were included in the "Other" category.

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## State Payments to Local Governments by Function: 1982

TOTAL: \$96.2 BILLION

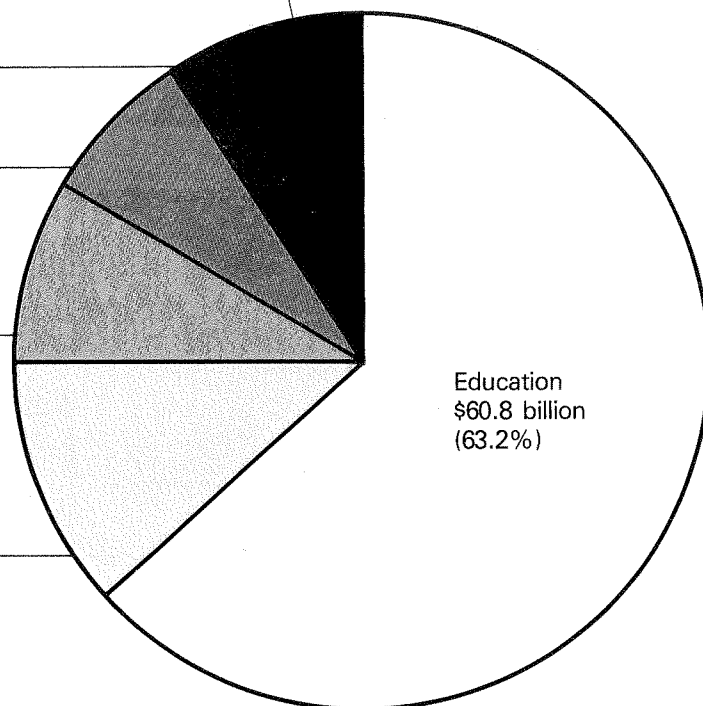
Other  
\$6.1 billion (6.4%)

Health and hospitals  
\$2.9 billion (3.0%)

Highways  
\$5.0 billion (5.2%)

General support  
\$10.1 billion (10.5%)

Public welfare  
\$11.3 billion (11.7%)



S/2

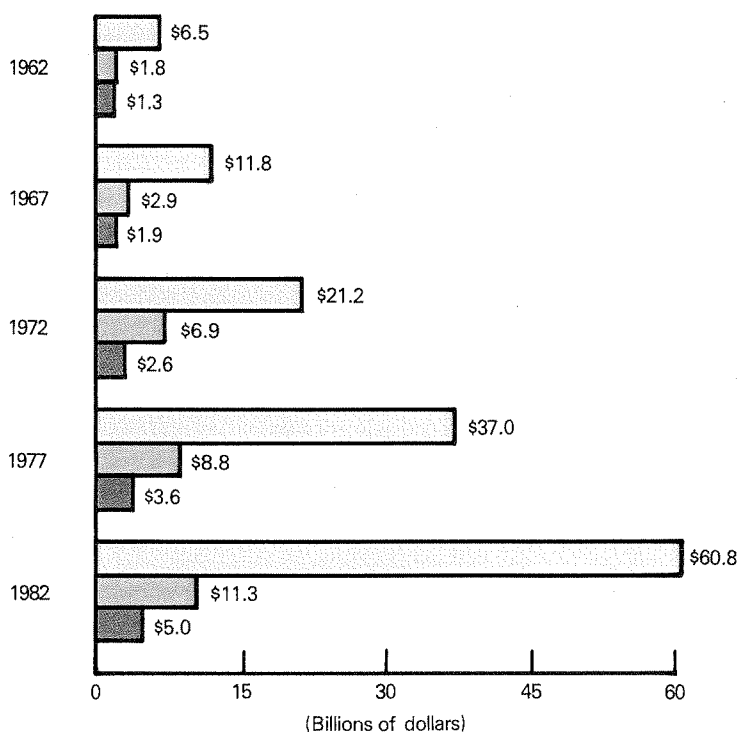
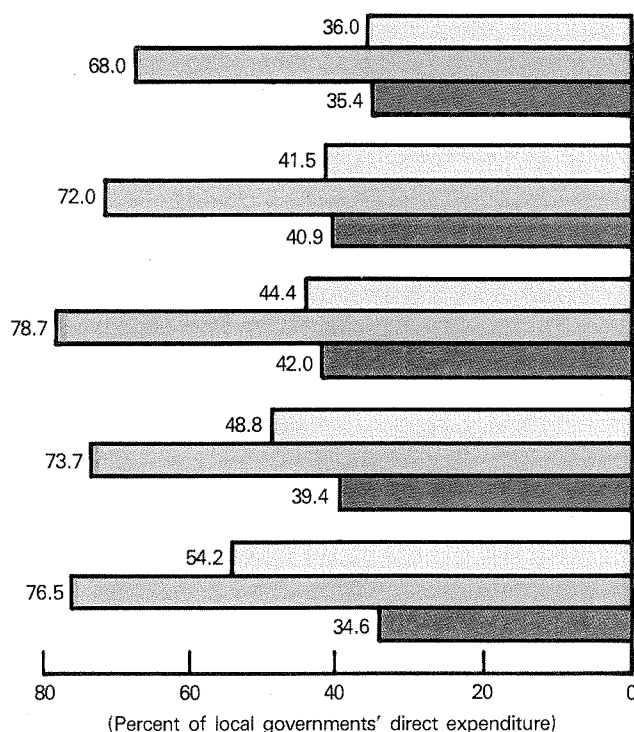
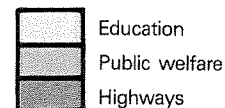
## TOTAL STATE INTERGOVERNMENTAL EXPENDITURE

In 1982, the 50 State governments expended a total of \$96.2 billion in intergovernmental payments to local governments. This is a 58 percent increase over the State intergovernmental expenditure total of \$61.1 billion in 1977. However, because other State expenditures rose at a faster rate, State intergovernmental payments as a percent of total State general expenditure decreased from 36.8 percent in 1977 to 35.7 percent in 1982. Since 1952, State payments have comprised a constant fraction of State expenditures, ranging from 33.4 percent in 1959 to 38 percent in 1974.

## EXCLUSIONS FROM THE DATA

Because State intergovernmental expenditure involves the actual flow of funds to local governments, such State transactions as services-in-kind or State direct administration of customary local government functions (e.g., direct operation of public schools in some States) are excluded from the data.

## State Payments to Local Governments for Selected Functions by Fiscal Years: 1962 to 1982



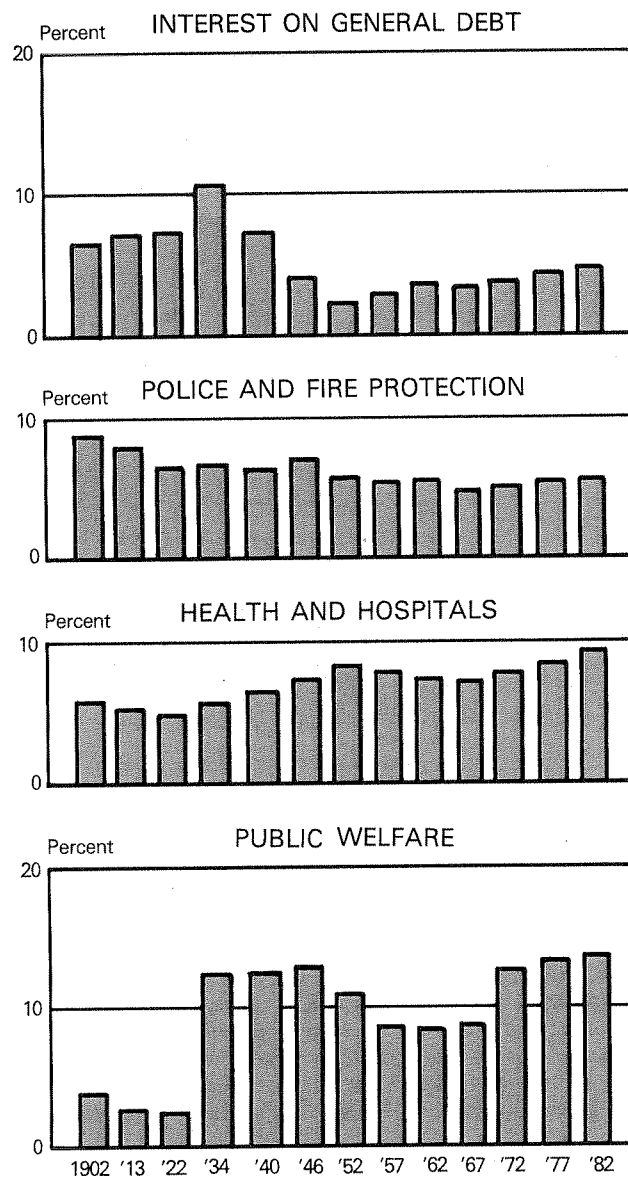
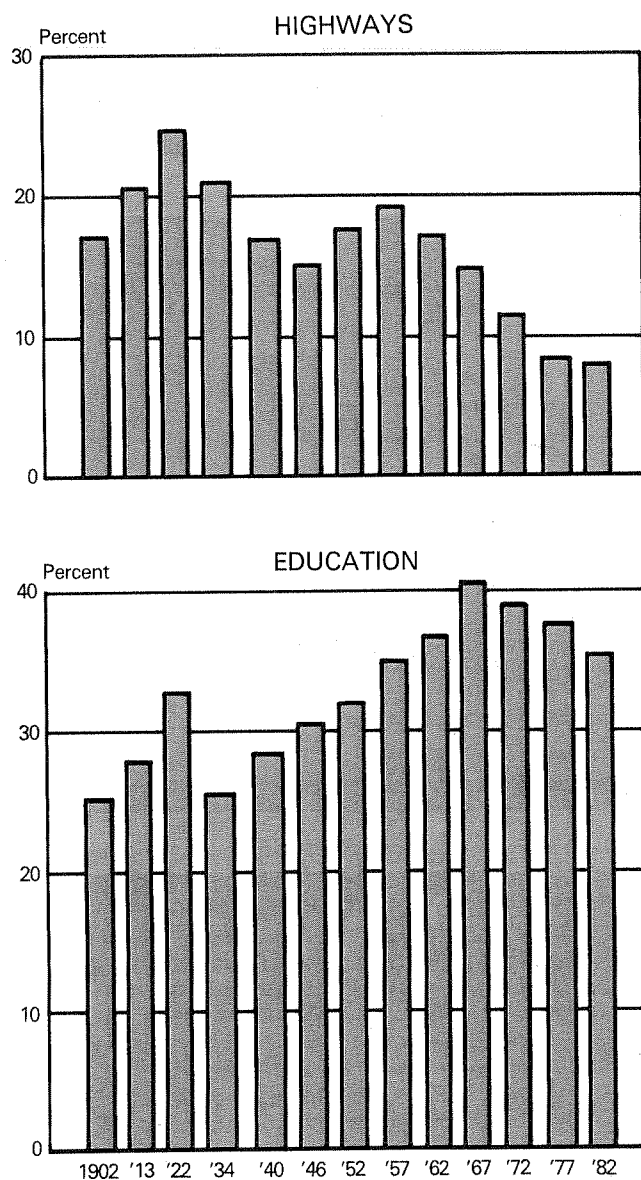
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## STATE PAYMENTS BY FUNCTION

Some variation by function is evident when State payments are analyzed as percentages of local governments direct expenditure. Since 1962, State payments for education and public welfare have become substantially larger percentages of local direct expenditure for these functions. However, some caution must be exercised in such comparisons because State payments to local governments sometimes are directly expended by these local governments in related but different functions. Sharp differences exist from State-to-State in the level of State payments

to local governments. On a per capita basis, payments ranged from \$2,144 in Alaska to \$30 in Hawaii (where elementary and secondary schools are operated directly by the State government).

## Percent of General Expenditure of State and Local Governments Spent for Leading Functions in Selected Years, 1902 to 1982



H/2

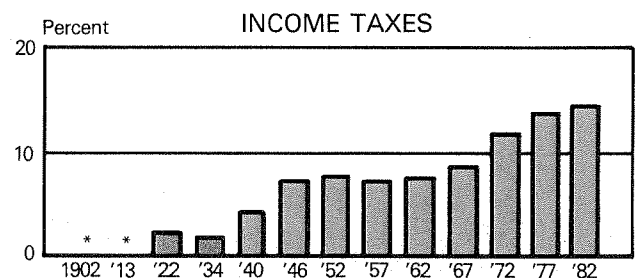
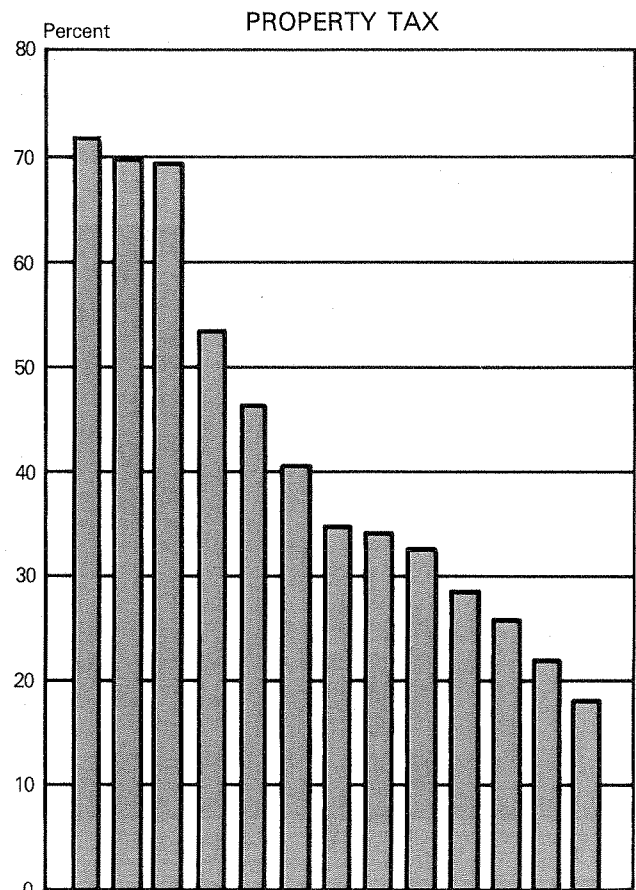
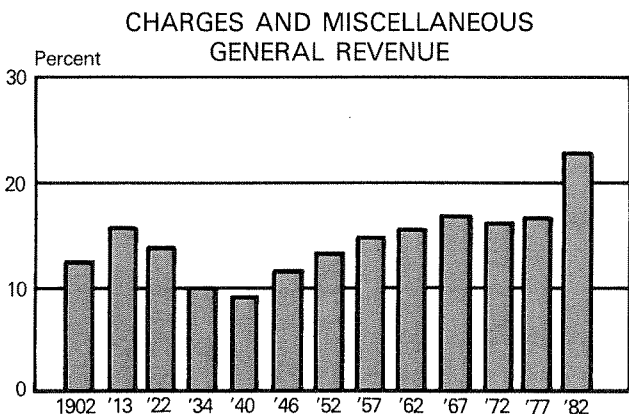
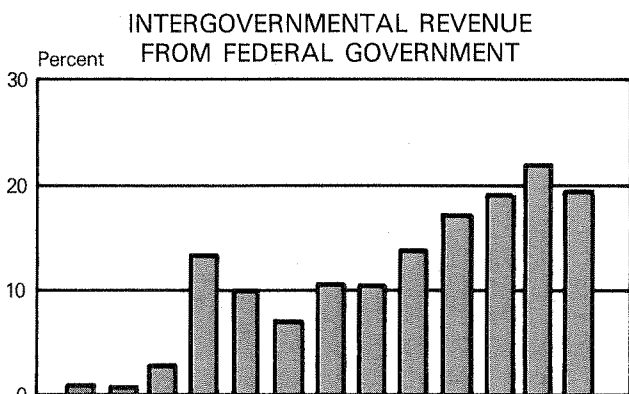
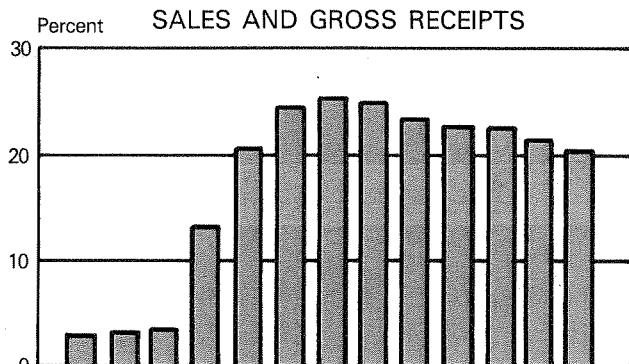
### LONG-TERM EXPENDITURE CHANGES

State and local general expenditure for highways has dropped from 19 percent in 1957 to 8 percent as a percentage of total in 1982. Since 1967, education's share has declined from 41 percent to 35 percent of total State and local expenditure. Offsetting these declines are gains since 1957 in public welfare, health and hospitals, and interest on general debt. With only one exception, 1967, police and fire protection expenditure has generally remained between 5 and 6 percent of total State and local general expenditure since 1952.

### SHIFTS IN EXPENDITURE SHARES

Expenditure for major functions of State and local governments between 1977 and 1982, expressed as a proportion of total spending, is generally characterized by less fluctuation than revenue sources. With the exception of education expenditure, which dropped from 37.5 percent to 35.3 percent of general expenditure, the percent of expenditure accounted for by noneducation functions changed 1 percent or less between 1977 and 1982.

## Percent of General Revenue of State and Local Governments Received from Major Sources in Selected Years, 1902 to 1982



\*Tax not in effect.

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### INCOME TAXES AND SALES AND GROSS RECEIPTS TAXES

Income Taxes, including corporate and individual, have nearly doubled their share of State and local general revenue between 1962 and 1982. After a peak of 25 percent of total State and local revenue in 1952, sales and gross receipts taxes have declined slowly to 20.5 percent of total revenue in 1982. Intergovernmental revenue from the Federal Government, increased from 10 percent to 22 percent of State and local funds between 1952 and 1977, but declined to 19 percent in 1982.

### PROPERTY TAXES

Property taxes continued their decline as a source of State and local government revenue. Although stabilizing at about one-

third of State and local general revenue in 1952, 1957, and 1962, revenue from property taxes has dropped to 18 percent in 1982.

### SHIFTS IN REVENUE SOURCES

Since 1902, State and local governments' reliance on particular sources of revenue have shifted markedly from the property tax to a mixture of several major revenue sources. Charges and miscellaneous general revenue, consisting mostly of charges for current services and the sale of products in conjunction with general government activities, have grown steadily as a source of State and local government revenue since 1940. As a percent of total State and local government revenue, charges and miscellaneous general revenue rose sharply from 8.9 percent to 22.7 percent between 1940 and 1982.



## PUBLICATION PROGRAM

The 1982 Census of Governments, similar to those taken every 5 years since 1957, covers four major subject fields relating to State and local governments—governmental organization, taxable property values, public employment, and governmental finances.

The results are being issued in one preliminary report and eight volumes, which are described below. Publications order forms for specific reports may be obtained by writing to the Data User Services Division, Customer Services Branch (Publications), Bureau of the Census, Washington, D.C. 20233.

### PRELIMINARY REPORT

This report presents preliminary data from the Directory Survey of Local Governments on the number of governments by type.

#### Number 1. Governmental Units in 1982

### VOLUME 1. GOVERNMENTAL ORGANIZATION—1 report (GC82(1))

Data are presented at the national level, by States, and for SMSA's on county, municipal, and township governments by size classes; on public school systems by size of enrollment, by grades provided, and by number of schools operated; and on special district governments by function performed. The report also includes a summary description of governmental structure in each State.

### VOLUME 2. TAXABLE PROPERTY VALUES AND ASSESSMENT/SALES PRICE RATIOS—1 report (GC82(2))

This volume presents data on amounts of assessed value (gross and net) officially determined in 1981 for local general property taxation, for counties, and for each city having a 1980 population of 50,000 or more, with totals for States. The data include estimates of locally assessed realty distributed among major use categories.

The report also provides statistics, based on a sampling within 2,000 local assessing jurisdictions throughout the United States, on real properties involved in measurable sales during a 6-month period of 1981. Statistics include assessment-sales ratios and dispersion coefficients applicable to single-family (nonfarm) houses and certain other realty.

### VOLUME 3. PUBLIC EMPLOYMENT—3 reports (GC82(3) 1 to 3)

**Number 1. Employment of Major Local Governments**—This report presents statistics on October 1982 employment and payrolls of individual major local governments. Data are presented individually for all county governments, municipalities (and townships in selected States) with 10,000 or more population, school systems with 5,000 or more enrollment, and special districts having 100 or more full-time employees.

**Number 2. Compendium of Public Employment**—This report is a comprehensive summary of public sector employment, payrolls, and employer costs for selected employee benefits as of October 1982. Employment and payroll data are shown by governmental function. Data are summarized nationally and by States. Local government statistics are also summarized for each county area; by population-size group for counties, municipalities, and townships; by enrollment-size group for school districts; and by employment-size group for special district governments.

**Number 3. Labor-Management Relations in State and Local Governments**—This report is a national and State-by-State summary of labor-management relations in State and local governments as of October 1982. Statistics include the number and percent of employees who belong to an employee organization; number of governments with a labor relations policy; number of contractual agreements and number of employees covered by contractual agreements; number of employee bargaining

units; and work stoppages which occurred between October 16, 1981, and October 15, 1982.

### VOLUME 4. GOVERNMENTAL FINANCES—5 reports (GC82(4) 1 to 5)

This volume presents statistics on revenue, expenditure, debt, and financial assets of State and local governments.

**Number 1. Finances of School Districts**—Selected financial items are shown for enrollment-size groups of public school systems and individual school systems enrolling 5,000 or more pupils.

**Number 2. Finances of Special Districts**—Data are shown for selected large districts.

**Number 3. Finances of County Governments**—Selected financial items are shown for groups of counties, classified by population-size groups, and for individual county governments.

**Number 4. Finances of Municipal and Township Governments**—Selected financial items are reported for population-size groups of these governments and for individual municipalities and townships having 10,000 or more inhabitants.

**Number 5. Compendium of Government Finances**—This report is a comprehensive summary showing data for the Federal Government, individual States, and local governments by type of government, and data for State and local governments by States, including a breakdown by type of government. Data are given for county areas, per capita amounts, percentage distributions, and State rankings.

### VOLUME 5. LOCAL GOVERNMENT IN METROPOLITAN AREAS—1 report (GC82(5))

This volume presents the census findings for standard metropolitan statistical areas (SMSA's) in three major subject fields: Numbers of local governments by type and size, local government employment and payrolls, and local government finances. Data are shown in terms of nationwide aggregates for population-size groups of SMSA's and for SMSA portion of each State, as well as for individual SMSA's and their component counties.

### VOLUME 6. TOPICAL STUDIES—5 reports (GC82(6) 1 to 5)

This volume includes the following reports.

**Number 1. Employee-Retirement Systems of State and Local Governments**

**Number 2. Governmental Statistics for Puerto Rico, Virgin Islands, Guam, and Northern Mariana Islands**

**Number 3. State Payments to Local Governments**

**Number 4. Historical Statistics on Governmental Finances and Employment**

**Number 5. Graphic Summary**

### VOLUME 7. GUIDE TO THE 1982 CENSUS OF GOVERNMENTS—1 report (GC82(7))

This report presents detailed samples of tables published in the 1982 Census of Governments report series.

### VOLUME 8. PROCEDURAL HISTORY—1 report (GC82(81))

This report describes the procedures followed in planning and conducting the 1982 Census of Governments.